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DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

ACCOUNTING SYSTEM
FOR THE
UNITED STATES INDIAN SERVICE

BY

VICTOR G. CROISSANT

Former Chief Accountant, United States Reclamation Service

JAMES A. COUNCILOR

Certified Public Accountant

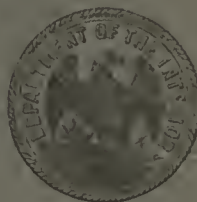
JAMES V. BROWNELL

Former Superintendent of Insular Audits, Philippine Service

PREPARED UNDER THE DIRECTION OF

HERBERT D. BROWN

Chief, United States Bureau of Efficiency



WASHINGTON
GOVERNMENT PRINTING OFFICE

1917



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DEPARTMENT OF THE INTERIOR
BUREAU OF INDIAN AFFAIRS

ACCOUNTING SYSTEM

FOR THE

UNITED STATES INDIAN SERVICE

JAMES J. HANCOCK

FOR THE COMMISSIONER

Approved by the Secretary of the Interior, on recommendation of the Commissioner of Indian Affairs, May 2, 1917.

EDWARD J. HANCOCK

BY APPOINTMENT ASSISTANT SECRETARY

EDWARD J. HANCOCK



WASHINGTON
GOVERNMENT PRINTING OFFICE

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LETTER OF TRANSMITTAL.

HON. FRANKLIN K. LANE,
Secretary of the Interior,
Washington, D. C.

SIR: In compliance with section 28 of the act approved May 18, 1916, I transmit herewith a report describing a system of accounting for the Indian Service. This system was designed by accountants on the staff of this bureau and has been tested by actually recording, on the proposed forms, transactions of every kind that are likely to occur at an Indian agency and by preparing financial statements for the agency from the records thus made. A diary of these transactions and photographic copies of the forms showing corresponding entries are included in the report.

The system proposed will satisfy all the requirements of law and will provide the Congress and the administrative officers with the information they need in order to control effectively the operations of the Indian Service. Such information includes chiefly:

- A. 1. The disbursements from each appropriation or other fund and allotment thereof.
2. The balance—
 - (a) That may be drawn from the Treasury on requisition or paid out of the Treasury in direct settlement of claims.
 - (b) That is in the hands or to the credit of each disbursing officer.
 - (c) That may be allotted to field administrative officers.
 - (d) That may be obligated by such officers by contracting for goods or services.
- B. 1. The value of services and articles expended in carrying on each activity.
2. The results of each activity (that is, the services, articles, or income produced by it).
3. The value, location, custody, and use of each class of property intrusted to the Service.

These requirements are indicated in the law (sec. 26, act approved June 30, 1913) by the provision that the system of accounting to be installed shall afford a ready analysis of expenditures:

- A. By appropriations and allotments.
- B. By units of the Service, showing for each class of work or activity carried on the expenditures for operation of the Service, for repairs and preservation of property, salaries and wages of employees, and for other expenditures.

The accompanying forms of financial statements show how the legal and administrative requirements will be met by the system described in the report. These statements include:

- A. An appropriation statement showing for the Indian Service as a whole and, if desired, for each agency, school, or other field unit, the opening balance, accretions, reductions, and closing balance of each appropriation and other fund or allotment thereof (Exhibit A).
- B. Statements for each field unit and for the entire Indian Service, showing for each activity or class of work—
 1. Classified expenditures of services and supplies (Exhibits B and 176a).

2. The character and cost of the property produced by such expenditures, the income derived from them, and the net expense (Exhibits C and 176).
3. The cost of the property of each kind in use at the beginning and end of the fiscal period and the increases or decreases during the period (Exhibit D).
- C. Statements for the unit as a whole and for the Service as a whole, as follows:
 1. A consolidated balance sheet (Exhibit E).
 2. An operation statement explaining the increases and decreases in assets and liabilities (Exhibits F and 175).
 3. An analysis of the changes in the balances of property of each class on hand, showing total acquisitions by purchase, production, transfer, etc., and total reductions by consumption, losses, transfers, etc. (Exhibits G and 177).
- D. Comparative statements of the expense (and if desired the income and property in use) for each class of work at the various field units, together with the product and the cost per unit of product whenever the product can be measured (Exhibits H and 178).

These statements are produced from two sets of accounts, one furnishing information regarding appropriations and other funds and the other furnishing information regarding expenses, income, and property.

The expense, income, and property accounts will produce information that is universally considered necessary to insure the proper conduct of any business. The system closely resembles the system now in operation in the Reclamation Service of the Interior Department, and also the system recently prepared by this bureau for the Government Hospital for the Insane and installed there by order of the Secretary of the Interior. It is, however, somewhat simpler than either the Reclamation Service system or the Government Hospital system. It will replace with little if any additional cost the present system of classifying expected disbursements in the appropriation accounts in order to exhibit the operations of the service. Detailed accounts will be kept only at the field units, where detailed information is primarily needed. The central office will receive carbon copies of the essential field records and will keep only such accounts as are needed to control the detailed accounts in the field.

The accompanying report and exhibits describe and illustrate the proposed system so fully that if they are placed in the hands of employees of the Indian Service little or no difficulty should be experienced in operating the system after it has been installed.

I desire to thank the officers and employees of the Office of Indian Affairs for their cordial cooperation throughout this work.

Respectfully,

HERBERT D. BROWN,
Chief, United States Bureau of Efficiency.

DECEMBER 30, 1916.

EXHIBIT D.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

STATEMENT SHOWING INCREASES OR DECREASES IN BALANCES OF PROPERTY IN USE FOR ACTIVITIES OF THE SERVICE FOR THE FISCAL YEAR 1918.

ACTIVITY	Detail	United States Land and Improvements	United States Buildings and plant	United States Equipment	United States Live Stock	Tribal Land and Improvements	Tribal Buildings and Plant	Tribal Equipment	Tribal Live Stock	Total
General Administration	In use July 1, 1917	\$0,000,000.00	\$0,000,000.00	\$0,000,000.00	\$0,000,000.00	\$0,000,000.00	\$0,000,000.00	\$0,000,000.00	\$0,000,000.00	\$0,000,000.00
	Increase or decrease in use June 30, 1918	0,000,000.00	0,000,000.00	10,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	10,000,000.00
		0,000,000.00	0,000,000.00	10,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	10,000,000.00
Education	In use July 1, 1917	00,000,000.00	000,000,000.00	000,000,000.00	\$0,000,000.00	00,000,000.00	00,000,000.00	00,000,000.00	\$0,000,000.00	000,000,000.00
	Increase or decrease in use June 30, 1918	00,000,000.00	000,000,000.00	000,000,000.00	100,000,000.00	00,000,000.00	00,000,000.00	00,000,000.00	0,000,000.00	000,000,000.00
		00,000,000.00	000,000,000.00	000,000,000.00	100,000,000.00	00,000,000.00	00,000,000.00	00,000,000.00	0,000,000.00	000,000,000.00
Health and Sanitation	In use July 1, 1917	0,000,000.00	0,000,000.00	00,000,000.00	0,000,000.00	0,000,000.00	000,000,000.00	00,000,000.00	0,000,000.00	000,000,000.00
	Increase or decrease in use June 30, 1918	00,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	00,000,000.00
		00,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00	00,000,000.00
Order	In use July 1, 1917	000,000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000,000.00
	Increase or decrease in use June 30, 1918	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000,000.00
		000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000,000.00
Law and	In use July 1, 1917	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000,000.00
	Increase or decrease in use June 30, 1918	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000,000.00
		000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000.00	000,000,000.00
Summary Totals *	In use July 1, 1917	000,000,000.00	000,000,000.00	000,000,000.00	000,000,000.00	000,000,000.00	000,000,000.00	000,000,000.00	000,000,000.00	000,000,000.00
	Increase or decrease in use June 30, 1918	0,000,000.00	000,000,000.00	000,000,000.00	100,000,000.00	00,000,000.00	00,000,000.00	00,000,000.00	0,000,000.00	000,000,000.00
		0,000,000.00	000,000,000.00	000,000,000.00	100,000,000.00	00,000,000.00	00,000,000.00	00,000,000.00	0,000,000.00	000,000,000.00

* See accompanying Statement of Analysis of Outlays.

Prepared by:

(Chief, Finance Division)

Approved:

(Commissioner of Indian Affairs)

EXHIBIT E.

DEPARTMENT OF THE INTERIOR—UNITED STATES INDIAN SERVICE.

Consolidated balance sheet as of June 30, 1918.

Assets and fund balances.				Liabilities, reserves, and surplus.			
Fixed assets:				Liabilities:			
United States—				Salaries and wages payable....	000,000.00		
Unappraised public domain		0.00		Freight and transportation payable.....	000,000.00		
Land and improvements..	000,000,000.00			Sundry accounts payable.....	0,000,000.00		
Buildings and plant.....	000,000,000.00			Total liabilities....		0,000,000.00	
Equipment.....	000,000,000.00			Reserves for public and private trusts:			
Live stock.....	000,000,000.00			General Government (external funds).....	000,000.00		
Total United States fixed assets.....		000,000,000.00		Individual Indians and others.....	000,000,000.00		
Tribal—				Total reserves....		000,000,000.00	
Unappraised tribal domain		0.00		Total liabilities and reserves....			000,000,000.00
Land and improvements..	000,000,000.00			Surplus:			
Buildings and plant.....	000,000,000.00			Invested (exclusive of funds)..		000,000,000.00	
Equipment.....	000,000,000.00			Fund—			
Live stock.....	000,000,000.00			Revertible appropriations—			
Total tribal fixed assets.....		000,000,000.00		Encumbered	00,000,000.00		
Total fixed assets.....			000,000,000.00	Unencumbered.....	0,000,000.00	00,000,000.00	
Current assets (exclusive of funds):				Nonrevertible appropriations—			
United States and tribal—				Encumbered	00,000,000.00	00,000,000.00	
Stores—				Unencumbered.....	0,000,000.00	00,000,000.00	
Prime cost... 00,000,000.00	00,000,000.00			Total fund surplus....		00,000,000.00	
Indirect cost.. 00,000.00	00,000.00			Total surplus			000,000,000.00
Local products.	0,000,000.00						
Accounts receivable....	000,000.00						
Total current assets (exclusive of funds).....		00,000,000.00					
Fund balances:							
Uncovered treasury deposits....		000,000.00					
Undrawn appropriations and funds.....		00,000,000.00					
Disbursing officers' funds—							
In official depositories.....	0,000,000.00						
On hand.....	000,000.00						
Total fund balances....		0,000,000.00	00,000,000.00				
Total current assets and fund balances.....			000,000,000.00				
Total assets and fund balances....			000,000,000.00				
				Total liabilities, reserves, and surplus....			000,000,000.00

Prepared by:

Approved:

.....
Chief, Finance Division.

.....
Commissioner of Indian Affairs.

EXHIBIT F.

DEPARTMENT OF THE INTERIOR—UNITED STATES INDIAN SERVICE.

Consolidated operation statement for fiscal year 1918.

Property and services received from the United States by payment of obligations of all units.....	\$00,000,000	Operating expense (brought forward).....	\$00,000,000
Property and services of all units converted into cash and deposited to the credit of the United States or its collecting officers.....	00,000,000	Deduct operating income:	
Net property and services received from United States.....	\$00,000,000	Rental of buildings.....	\$000,000
Net cost of Indian Service during the fiscal year as shown below.....	00,000,000	Water rentals.....	000,000
Net increase in property of all units.....	000,000	Heirship fees.....	0,000
Operating costs:		Tuition fees.....	0,000
Salaries and wages of regular employees.....	0,000,000	School products.....	0,000
Salaries and wages of irregular employees.....	0,000,000	Advertising fees.....	0,000
Materials and supplies used.....	0,000,000	Farm products.....	00,000
Repairs and preservation of property.....	000,000	Miscellaneous.....	00,000
Traveling expenses (including per diem).....	000,000	Total operating income.....	0,000,000
Expenses not otherwise classified.....	000,000	Net operating expense.....	00,000,000
Gross operating costs.....	00,000,000	Add extraordinary charges:	
Deduct returns from operation:		Losses (including accrued depreciation on property disposed of).....	00,000
Cost of services rendered by one branch of a field unit to another branch of the same unit and included in the gross cost of both branches.....	000,000	Per capita payments.....	000,000
Cost of fixed assets and stores produced at field units, which is included in gross operating costs.....	0,000,000	Prior year (net).....	0,000
Total returns from operation..	0,000,000	Total extraordinary charges.....	000,000
Operating expense.....	00,000,000	Total operating expense and extraordinary charges.....	00,000,000
		Deduct extraordinary income:	
		Fines.....	0,000
		Trespass fees.....	00,000
		Grazing and pasturage.....	00,000
		Leases.....	00,000
		Royalties.....	0,000,000
		Rights of way.....	00,000
		Sale of unappraised land.....	0,000,000
		Sale of unappraised timber.....	0,000,000
		Profit on sales of appraised assets....	000,000
		Damages.....	00,000
		Miscellaneous.....	00,000
		Total extraordinary income.....	00,000,000
		Net cost of service (as stated above).....	00,000,000

Prepared by:

.....
Chief, Finance Division.

Approved:

.....
Commissioner of Indian Affairs.

EXHIBIT G.

DEPARTMENT OF THE INTERIOR--UNITED STATES INDIAN SERVICE.

Consolidated analysis of outlays.

Classification.	Total acquired.	Purchased.	Issued from stock.	Received by transfer.	Produced at units.
United States land and improvements.....	\$00,000,000.00	\$00,000,000.00			\$000,000.00
United States buildings and plant.....	00,000,000.00	0,000,000.00		\$00,000.00	000,000.00
United States equipment.....	0,000,000.00		\$0,000,000.00	000,000.00	00,000.00
United States live stock.....	0,000,000.00	000,000.00		000,000.00	000,000.00
Tribal land and improvements.....	00,000,000.00	0,000,000.00		000,000.00	00,000.00
Tribal buildings and plant.....	0,000,000.00	000,000.00			000,000.00
Tribal equipment.....	000,000.00	000,000.00	00,000.00		
Tribal live stock.....	00,000,000.00	0,000,000.00			0,000,000.00
Stores (including freight and handling).....	00,000,000.00				
Local products.....	000,000.00	00,000.00			000,000.00
Total.....	00,000,000.00	00,000,000.00	0,000,000.00	0,000,000.00	0,000,000.00

Classification.	Total disposed of.	Sold.	Issued from stock.	Transferred out.	Slaughtered.	Lost, destroyed, and worn out.
United States land and improvements.....	\$0,000,000.00	\$000,000.00		\$00,000.00		
United States buildings and plant.....	000,000.00					\$000,000.00
United States equipment.....	0,000,000.00	00,000.00		000,000.00		000,000.00
United States live stock.....	000,000.00	000,000.00		00,000.00	\$000,000.00	00,000.00
Tribal land and improvements.....	00,000.00	00,000.00				
Tribal buildings and plant.....	000,000.00	00,000.00				00,000.00
Tribal equipment.....	000,000.00	00,000.00				000,000.00
Tribal live stock.....	000,000.00	000,000.00			000,000.00	00,000.00
Stores (including freight and handling).....	00,000,000.00	00,000.00	\$00,000,000.00	000,000.00		00,000.00
Local products.....	000,000.00	00,000.00	000,000.00			0,000.00
Total.....	00,000,000.00	000,000.00	00,000,000.00	0,000,000.00	000,000.00	000,000.00

Classification.	Net outlay.
United States land and improvements.....	\$0,000,000.00
United States buildings and plant.....	00,000,000.00
United States equipment.....	(00,000.00)
United States live stock.....	000,000.00
Tribal land and improvements.....	00,000,000.00
Tribal buildings and plant.....	0,000,000.00
Tribal equipment.....	(00,000.00)
Tribal live stock.....	00,000,000.00
Stores (including freight and handling).....	000,000.00
Local products.....	(0,000.00)
Total.....	00,000,000.00

Prepared by:

Approved:

Chief, Finance Division.

Commissioner of Indian Affairs.

EXHIBIT H.

DEPARTMENT OF THE INTERIOR--UNITED STATES INDIAN SERVICE.

Comparative statement of unit costs for operating dining rooms for May, 1918.

Unit.	Number of meals.	Total cost.	Total unit costs.	Classification.							
				Salaries regular employees.	Salaries irregular employees.	Material and supplies.			Repair and preservation of property.	Travel expense.	Expenses not otherwise classified.
						Food-stuffs.	Fuel and lights.	Miscellaneous.			
			Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.
Western agency.....	7,750	\$1,344.63	17.35	1.55	0.78	12.87	0.21	1.16	0.45		0.33
Northern agency.....	4,900	951.58	19.42	1.62	.84	13.16	.16	.94	.32		2.38
Southern agency.....	1,980	476.39	24.06	2.93	.93	17.73	.62	.92	.38		.55
Eastern agency.....	12,765	2,065.38	16.18	.87	.60	13.37	.42	.55	.20		.17
Crownor irrigation.....	6,800	1,836.00	27.00	1.43	.93	20.29	.25	1.23	1.13		1.64
Summary.....	34,195	6,673.98	19.52	1.37	.77	14.85	.31	.90	.47		.83

NOTE.—To be compiled from reports of unit costs (see Exhibit 178) received from the field units. Similar comparative statements of total costs of particular features of the work of different agencies and schools may be prepared when unit costs are not ascertainable, and also comparative statements of income and of property in use.

ACCOUNTING SYSTEM FOR THE UNITED STATES INDIAN SERVICE.

INTRODUCTION.

AUTHORIZATION FOR WORK.

By act of Congress approved May 18, 1916, the Bureau of Efficiency was directed to prepare and submit to the Secretary of the Interior, on or before December 31, 1916, a system of bookkeeping and accounting for the Bureau of Indian Affairs that will enable the said Secretary to furnish certain financial reports required by section 28 of the act approved June 30, 1913 (38 Stat. 103).

The most important requirement seemed to be to provide a system of accounts that would produce reliable financial reports and at the same time would be adaptable alike to large and small agencies or other field units. Such a system has been prepared and is explained in detail in the following report. So far as possible, technical and unusual expressions have been avoided and the theory of accounts has been discussed only so far as seemed necessary to insure a proper understanding of the procedure.

NEED OF A SYSTEM OF ACCOUNTS.

The United States Government, through the Interstate Commerce Commission, and many States and cities, through public-service commissions or other organizations, for years have been requiring or urging the adoption of standard systems of accounting and reporting for all kinds of railway systems, gas-light and electric-light companies, and other public-service corporations. It is generally recognized that adequate accounting systems that will show assets and liabilities and will produce for given fiscal periods statements of operating expenses, operating income, other expenses, and other income are necessary to exhibit the condition and explain the operations of any business. Experience has shown that without such an orderly presentation of the records of past expenditures no definite knowledge of the business can be readily obtained, no adequate supervision can be maintained, and no intelligent provision can be made for future activities. In accordance with these principles every Government establishment should have a system of accounting that is recognized by business men and experienced accountants as being adapted to show the amount and classification of all assets, the extent and nature of all liabilities (both real and con-

tingent), the purposes and amount of expenditures, and the sources and amount of income.

During the fiscal year 1915 the Indian Service disbursed approximately \$22,000,000 and had in its custody nearly half a billion dollars worth of property. No manager of a business organization annually expending so large an amount of money and charged with so great a property responsibility would consider it possible to conduct his business properly without an adequate and reliable system of double-entry bookkeeping that would at all times show the financial condition of the organization, the results of business transactions, and the causes producing such results.

The Indian Service is accountable to the Indians, as their guardian, and to the people of the United States, who created the service and contribute annually to its maintenance, for the handling, not only of cash but of other property, such as buildings, equipment, live stock, and stores. The representatives of the people in Congress have expressed in numerous statutory requirements their desire for adequate accounting information regarding the Indian Service (23 Stat. 97; 25 Stat. 895; 34 Stat. 1016; 36 Stat. 270, 277, 1060, 1061, 1077; 38 Stat. 80, 583, 584, 586, 594, 595, 603; Sec. 3744 R. S.; etc.).

THE PROPOSED SYSTEM.

The Indian Service consists of a large number of field units engaged in many different kinds of work, such as providing food and clothing, protecting health, and conducting schools. These activities involve many accounting problems.

To meet statutory requirements and administrative needs, it will be necessary to record all prospective and actual movements of cash separately from income and expense, for though cash is the means whereby the service is operated, yet a statement merely of cash transactions only partly presents the activities of the service. A set of accounts truthfully exhibiting the net cost of the service must record actual consumption of materials or services, whether the materials and services have actually been paid for or not.

The proposed system of fund accounting will serve every requirement relative to cash transactions and

at the same time, through a complete, yet simple, system of allotment and encumbrance records, anticipating every future disbursement of the service, it will enable administrative officers to avoid the danger of overdrafts and yet to use the entire amount of available appropriations.

By means of control ledgers in the central office and a set of appropriation ledgers throughout the field, the balances of all allotted funds will be shown in totals in Washington and in detail in the field offices, where such information is most vital. The central office ledgers control the field ledgers and are themselves controlled by a general ledger, thus insuring accuracy throughout the books.

The system of general accounting described in this report is designed to show the assets of the Indian Service in three general groups, called "Fixed assets, United States"; "Fixed assets, tribal"; and "Current assets," the ultimate ownership of which is determinable upon issue. These 3 groups are subdivided into 14 classes. The liabilities with which the Indian Service is concerned are grouped under one heading, "Current liabilities." The amount by which the total assets exceed the total liabilities is stated as the surplus. Changes in surplus are explained by means of 11 nominal accounts.

The general accounts will therefore permit the ready preparation of a balance sheet for each unit, which in turn can be consolidated in the central office into a general balance sheet for the entire service. A comparative balance sheet for the unit will furnish information relative to the classification and value of property in the custody of the field officer, the increases and decreases in the different kinds of property, the amount of stores on hand, the amount of accounts receivable, and the amount of accounts payable.

In support of the items appearing on the balance sheet for the field, an actual inventory of the items of property on hand, including stores and local products, may be prepared if desired. An analysis of the

deferred charges to stores (freight and handling) may be secured by reference to the cost account "Indirect cost of supplies." A detail of accounts receivable may be had by listing the uncollected bills rendered. Salaries and wages payable may be supported by a statement of the amount due each employee. Freight and transportation payable may be supported by a list of bills of lading and transportation requests issued but unpaid. Sundry accounts payable may be supported by copies of bills submitted by creditors. The net increase or decrease in property will be explained by the statement of outlays, and the net increase or decrease in surplus will be explained by an operation statement.

The information furnished by the operation statement will become more valuable as the years go by and comparisons become possible. Not only will the statistics as to the relative increases and decreases in the elements of income and expense be of value to the administrative officers at the unit, but a consolidated operation statement for the entire service will also be useful in Washington in determining the allotments necessary for contemplated future activities.

In the field reports the cost of operation will be further distributed, under appropriate classifications, among all the subdivisions of the work of the unit. Likewise the income accruing from operation will be distributed among the subdivisions producing such income.

This report is, for convenience, subdivided into four principal sections. The first discusses in detail the forms and procedure used in fund or appropriation accounting. The second deals with the forms and procedure in general accounting. The third outlines briefly the control system planned for the central office in Washington. The closing section, by means of a set of typical transactions, illustrates the uses of the various forms prescribed in the field accounting procedure.

FUND OR APPROPRIATION ACCOUNTING.

ACCOUNTS CONSIDERED.

1. Fund or appropriation accounts to be kept under the system herein proposed include: (a) The administrative officers' accounts showing the balances under the various appropriations that may be drawn from the Treasury, disbursed in payment of vouchers and obligated by orders for goods, appointment of employees, etc., and the amount of such obligations (known as encumbrances) remaining unsettled; (b) the disbursing officers' accounts showing the location of the money under their control.

In the Indian Service the administrative officers are commonly also disbursing officers. The functions are nevertheless separate. The foregoing distinction applies to the functions, not to the persons.

DERIVATION, CHARACTER, AND DISPOSITION OF FUNDS.

2. In this report and in the accompanying forms and charts the terms "fund" and "appropriation" are used interchangeably for money that the Indian Service is authorized to expend, whether or not it has actually been received, and for money collected by the Indian Service, whether or not it is available for expenditure. These terms therefore cover all money for which the Indian Service is accountable.

3. In the Indian Service the term "appropriation" is ordinarily used to designate moneys appropriated by Congress, the unexpended balances of which may revert to the surplus fund of the United States at the expiration of the period of their availability; "fund" to designate moneys the title to which is actually vested in the Indians, individually or collectively. Appropriations in the sense of money appropriated by Congress may be divided into (a) gratuity appropriations not made in pursuance of treaties or agreements with the Indians, and (b) treaty or agreement appropriations.

4. As shown by the chart on page 16, Indian Service appropriations may be divided, according to the source of the money, into (1) Treasury funds and (2) collections.

TREASURY FUNDS.

5. Treasury funds will consist of all appropriations carried on the books of the Treasury Department. These will be brought into the books originally by appropriation warrants. Returns and accretions thereto will be brought in by repay and counter warrants.

Before any Treasury funds are advanced to or become available for the use of field officers, allotments will be made by the Commissioner of Indian Affairs.

COLLECTIONS.

6. Collections may be classified, according to the ownership of the money, as (1) public moneys, (2) tribal moneys, (3) special deposits (of undetermined ownership), (4) individual Indian moneys.

PUBLIC AND TRIBAL MONEYS.

7. Public and tribal moneys are derived from various sources, as shown by the accompanying list of collections that are available for disbursement by the Indian Service and those that are not so available (par. 20).

8. The unavailable collections must be deposited in the Treasury to the credit of the United States. Available collections also may be so deposited. When so deposited all moneys become unavailable for disbursement by disbursing officers. Certain of the deposits, however, may be placed to the credit of appropriations after having been covered into the Treasury by warrant, and will then (after allotment) be available for advance to disbursing officers. (See par. 29.)

9. The availability of collections after they have been deposited and covered into the Treasury is shown by the list of available and unavailable moneys, with the accompanying explanations, in paragraphs 29 to 37.

SPECIAL DEPOSITS.

10. Guaranty deposits of successful bidders on contracts and money whose ownership can not be determined at the time of collection will be taken into the accounts of disbursing officers as special deposits.

11. Guaranty deposits of unsuccessful bidders at Indian land sales, if in the form of checks, drafts, or other commercial paper, should be returned immediately to depositors without being taken into the accounts of disbursing officers. (See comptroller's decision of January 31, 1916 (22 Comp. Dec. 359), and regulations of the Indian Service approved February 25, 1916.) If a deposit is in the form of cash or if its immediate return is impracticable the amount should be brought into the officers' account in the usual manner.

12. In order to systematize this feature of the work a register of guaranty deposits (Exhibit 95) and a receipt (Exhibit 96) have been designed. Bidders

for Indian lands are frequently present at the sales and they will receipt for returned checks on the register when possible. When this is not possible separate receipts will be taken.

13. If it is subsequently determined that funds taken up as special deposits belong to individual Indians a journal voucher (Exhibit 44) will be prepared, transferring such funds by debiting "Individual Indian moneys" and crediting "Special deposits." If, at the time their status is thus determined, it is desired to deposit these funds to the credit of individual Indians the transfer between appropriations will be effected as illustrated by Exhibits 34-36.

14. If the special deposits are found to be United States or tribal revenues the transfer will likewise be made by journal voucher (Exhibit 44) debiting "Individual trust funds" and crediting "Disbursing officer's cash" under "Special deposits," at the same time debiting "Disbursing officer's cash" and crediting "Allotments" or "Unavailable funds" under the proper appropriation. A copy of the journal voucher will be sent to the general bookkeeper that he may record the collection of revenues.

INDIVIDUAL INDIAN MONEYS.

15. Individual Indian moneys are trust funds the title to which is vested in individual Indians. As regards the manner in which they are held, they fall into two groups: (1) "Disbursing officers' cash," (2) "individual Indian bank deposits."

16. The first group will consist of all individual Indian moneys held in cash or to the official credit of disbursing officers. For the convenience of disbursing officers and the Washington office in the preparation and examination of disbursing officers' quarterly cash accounts, they will be subdivided and carried in the officers' accounts under captions indicating their source. (See par. 41.) Individual Indian moneys will ordinarily be classified as follows: (1) "Land sales," (2) "Timber," (3) "Leases," (4) "Royalties," (5) "Pupils," (6) "Miscellaneous."

17. All individual Indian moneys held as "Disbursing officers' cash" will be subsequently disposed of either (1) by payment directly to or on behalf of the individual owners, or (2) by deposit in specially bonded depositaries to the credit of individual Indians (see pars. 188-207).

18. After being deposited in individual Indian banks these funds will no longer be classified by source but will be known collectively as "Individual Indian bank accounts."

CLASSIFICATION AND AVAILABILITY OF COLLECTIONS.

19. The following classification and discussion of collections (pars. 20-37) is inserted in the hope that it will prove convenient to officers of the Indian

Service. It is not necessary to an understanding of the system of accounting described herein and may be passed over by the general reader.

Availability of Collections Before they are Deposited to the Credit of the United States.

20. The classification of collections by appropriations will be determined by the nature of the transaction giving rise to the collection, as follows (par. 144 should be read in connection with this discussion of funds):

AVAILABLE COLLECTIONS.

- (a) "Miscellaneous receipts, class 1."
 (1) Sale of certified copies of records, Choctaw, Chickasaw, Cherokee, Creek, and Seminole Tribes. (Sec. 8, act of Apr. 26, 1906, 34 Stats. L., 137.)
- (b) "Miscellaneous receipts, class 2" (after allotment).
 (2) Sale of hides from stock purchased from treaty or agreement appropriations.
 (3) Sale of hides from stock purchased for subsistence of Indians, other than pupils, from gratuity appropriations.
- (c) "Miscellaneous receipts, class 4."
 (4) Sale of property purchased from class 4 funds or "Indian moneys, proceeds of labor," belonging to schools.
 (5) Sale of property purchased from class 4 funds or "Indian moneys, proceeds of labor," belonging to agencies.
 (6) Sale of agency and school products.
 (7) Proceeds of board furnished employees and others.
 (8) Sale of hides from stock produced at agencies.
 (9) Sale of hides from stock produced at schools.
 (10) Pasturage on agency and school lands.
 (11) Rent of water from agency or school water or irrigation systems when cost of construction of such systems was borne by tribal funds.
 (12) Fines imposed by courts of Indian offenses.
 (13) School entertainments, band concerts, athletic contests, sales of curios, or fancy articles manufactured by pupils, subscriptions to school journals or advertising therein, job printing, or any other like enterprise.
- (d) "Miscellaneous receipts, class 5."
 (14) Fees collected to pay for advertising the sale of Indian allotments.
- (e) "Individual Indian moneys."
 (15) Sale of Indian allotments.
 (16) Sale of timber cut on Indian allotments.
 (17) Rental of Indian allotments for agricultural purposes.
 (18) Rental of Indian allotments for mining purposes.
 (19) Royalties on minerals from Indian allotments.
 (20) Earnings of school pupils or money received from any source for delivery to them.
 (21) Miscellaneous individual Indian moneys.
 (22) Interest on bank accounts.

UNAVAILABLE COLLECTIONS.

- (Unavailable except for payment of expenses of sale and collection, act of June 8, 1896, 29 Stat., 268.)
- (f) "Miscellaneous receipts, class 1."
 (23) Sale of buildings erected from gratuity appropriations.
 (24) Rent of buildings erected from gratuity appropriations.

(f) "Miscellaneous receipts, class 1"—Continued.

- (25) Sale of subsistence supplies purchased from gratuity appropriations other than revolving appropriations.
- (26) Sale of any property purchased from gratuity appropriations other than revolving appropriations.
- (27) Sale of any junk or other property when the appropriation or fund is unknown.
- (28) Sale of live stock purchased from gratuity appropriations other than revolving appropriations.
- (29) Sale of hides from stock purchased for breeding or dairy purposes or for subsistence of pupils from gratuity appropriations.
- (30) Transportation charges added to price of subsistence supplies sold when transportation has been paid from gratuity appropriations with the exception of revolving appropriations.
- (31) Rent of water from agency or school water or irrigation systems, except when construction cost of such systems was borne by tribal funds.
- (32) Payment by transportation companies for goods lost in transit which were purchased from gratuity appropriations.
- (33) Fees collected for heirship hearings under the act of June 30, 1913 (Pub. No. 4).

(g) "Miscellaneous receipts, class 2."

- (34) Sale of buildings erected from treaty or agreement appropriations.
- (35) Sale of subsistence supplies purchased from treaty, agreement, or revolving appropriations.
- (36) Sale of any property purchased from treaty or agreement appropriations.
- (37) Sale of live stock purchased from treaty or agreement appropriations.
- (38) Sale of hides from stock purchased from treaty or agreement appropriations. Nonavailable until allotted. See items 2 and 3 above.
- (39) Sale of hides from stock purchased for subsistence of Indians, other than pupils, from gratuity appropriations. Nonavailable until allotted. See items 2 and 3 above.
- (40) Payments by transportation companies for goods lost in transit which were purchased from treaty or agreement appropriations.
- (41) Tuition fees paid for white children enrolled in Indian schools under the acts of March 1, 1907 (34 Stat. L. 1018), and March 3, 1909 (35 Stat. L. 783).
- (42) Amounts received in payment for implements, stock, etc., sold to Indians under reimbursable agreements when the articles sold were purchased from tribal or revolving funds other than "Indian moneys, proceeds of labor."

(h) "Miscellaneous receipts, class 3."

- (43) Sale of timber cut from tribal lands.
- (44) Sale of town lots and other tribal lands.
- (45) Sale of lumber manufactured at agency mills from timber cut on tribal lands.
- (46) Sale of any other products of tribal lands which are not the result of labor of individual Indians.
- (47) Sale of any property purchased from "Indian moneys, proceeds of labor," belonging to Indians.
- (48) Rent of buildings erected from treaty or other tribal funds.
- (49) Leasing of tribal lands.
- (50) Grazing on tribal lands.

(h) "Miscellaneous receipts, class 3"—Continued.

- (51) Trespass on tribal lands.
- (52) Rights of way on tribal lands.
- (53) Royalties on coal, oil, gas, and asphalt from tribal lands.
(Proceeds of timber, town lots, etc., sold under special acts of Congress, will be so designated under this title.)

(i) "Special deposits."

- (Unavailable for all purposes except return to depositors until character and ownership is determined.)
- (54) Deposits with bids for lands belonging to individual Indians.
 - (55) Deposits with bids for timber, etc., from lands belonging to individual Indians.
 - (56) Guaranty deposits for right of way damages (individual Indian).
 - (57) Guaranty deposits for right of way damages (tribal).
 - (58) Deposits with bids for timber or other products of tribal lands.
 - (59) Moneys, the definite ownership of which can not be determined at the time of their collection.

21. Necessary expenses of sales and collections, when authorized, will be paid from the gross proceeds under "Miscellaneous receipts," classes 1, 2, and 3. (See act of June 8, 1893, 29 Stat. 268.) The net proceeds, with the exception of "Miscellaneous receipts, class 2," derived from the sale of hides (which may be held and used for expenditures authorized therefrom until the close of the fiscal year, except on a change of disbursing officers or the filing of a new bond), must be deposited to the credit of the United States at the close of each quarter.

22. Amended section 291, Indian Office Regulations of 1904, provides as to "Miscellaneous receipts, class 4": "General authority is hereby conferred on disbursing officers * * * to make expenditures from funds of this class (before they are deposited in the Treasury) for any legitimate purpose which will be for the benefit of the agency or school producing them. Agency money should not be used for a school, nor should school money be used for an agency. Articles purchased from such funds will be regarded as Government property for purposes of accounting."

23. The term "deposit" as used in this section refers to the placing of funds to the credit of the United States and not to their deposit to the official credit of the officer. All disbursements from this fund, as well as those from "Miscellaneous receipts, class 5" (par. 24), will be made by official check (see pars. 170-171).

24. In regard to "Miscellaneous receipts, class 5," section 293 of the regulations provides that: "They may be expended by disbursing officers for the purpose for which collected, but for no other, and need not be covered into the Treasury, except on a change of disbursing officers or the filing of a new bond, when they must be deposited to the credit of the United States."

25. The advisability of making indeterminate allotments of funds to field officers, as is done by sections 291 and 293, quoted above, is questionable, especially since the collections thus allotted are frequently large. It would be better to require the specific allotment of all such moneys before they become available, thus giving the central office complete control of field disbursements. These collections would not have to be deposited to the credit of the United States before becoming available but could be held as unavailable funds pending notice of allotment. It is recommended that the regulations be modified so as to require the allotment of these collections before they become available.

26. If collections on account of an auction sale are made by a specially employed auctioneer, he will turn over to the disbursing officer the net receipts only. This amount will be arrived at by deducting his fees from the gross proceeds, and will be covered by

the official receipt of the disbursing officer (see pars. 93, 163). A complete statement of the facts will be made on the sales voucher.

27. If collections on account of sales are made directly by the disbursing officer, he will take up in his accounts the gross proceeds as shown by his official receipts. Any expenses which are properly payable from these collections will then be paid on regular disbursement vouchers. In short, the disbursing officer will always debit his cash account with the exact amount of his official receipts, which amount will subsequently appear on his account current as a credit to the United States.

28. While the regulations require the quarterly deposit of "Miscellaneous receipts," classes 1, 2, and 3, it will be permissible at all times to deposit to the credit of the United States all funds (including "Miscellaneous receipts," classes 4 and 5) except individual Indian moneys and special deposits. Such deposits will be required upon change of disbursing officers or upon the filing of a new bond by a disbursing officer.

Availability of Collections after They Are Deposited and Covered into the Treasury.

29. From the chart it will be seen that funds at this point will be classified further into available and unavailable, as follows:

(1) Available:

"Miscellaneous receipts, class 1," derived from the sale of school buildings or plants under the act of April 21, 1904 (33 Stat. 211).

"Miscellaneous receipts, class 2."

"Miscellaneous receipts, class 3" (with exception noted under group 2 below).

"Miscellaneous receipts, class 4."

"Miscellaneous receipts, class 5."

(2) Unavailable:

"Miscellaneous receipts, class 1" (with exception noted above).

"Miscellaneous receipts, class 3," the availability of which may be deferred by law or regulation.

COLLECTIONS AVAILABLE AFTER BEING COVERED.

30. "Miscellaneous receipts, class 2," upon being covered into the Treasury, will revert to the appropriation from which the amounts were originally paid or withdrawn, from which the supplies sold were originally purchased, etc., and thereafter will be handled by the administrative office in the same manner as other appropriation balances.

31. The act of March 3, 1883 (22 Stat. L. 590), provides that "The proceeds of all pasturage and sales of timber, coal, or other products of any Indian reservation, except those of the Five Civilized Tribes, and not the result of the labor of any member of such tribe, shall be covered into the Treasury for the benefit of such tribe under such regulations as the Secretary of the Interior shall prescribe; and the Secretary shall report his action in detail to Congress at its next session."

The act of March 2, 1887 (24 Stat. L. 463), provides "That the Secretary of the Interior is hereby authorized to use the money which has been or may hereafter be covered into the Treasury under the provisions of the act approved March third, eighteen hundred and eighty-three, and which is carried on the books of that department under the caption of 'Indian moneys, proceeds of labor,' for the benefit of the several tribes on whose account said money was covered in, in such way and for such purposes as in his discretion he may think best, and shall make annually a detailed report thereof to Congress." (See note after par. 37.)

32. These statutes relate specifically to moneys heretofore described as "Miscellaneous receipts, class 3," but "Miscellaneous receipts," classes 4 and 5, are also known by the same title after being covered into the Treasury; viz, "Indian moneys, proceeds of labor." All such funds, regardless of their sources, are carried

on the books of the Treasury Department in one general account bearing this title. For the purposes of the Indian Service, however, it is necessary that a record be maintained showing not only what part of these funds was derived at and belongs to each unit of the service, but also what part was derived from each department of the work at each unit.

33. Accordingly, on the central office ledgers, "Miscellaneous receipts, class 3" (after being covered into the Treasury) will be known as "Indian moneys, proceeds of labor, — Indians"; "Miscellaneous receipts, class 4," as "Indian moneys, proceeds of labor, — agency," or "Indian moneys, proceeds of labor, — School," according to their derivation; and "Miscellaneous receipts, class 5," as "Indian moneys, proceeds of labor, —, advertising."

34. Until the regulations are amended as suggested in paragraph 25, it seems desirable that, at least in the field, a still further division be made of "Indian moneys, proceeds of labor, — School," whenever there is more than one school at a given unit. This should be done because a school frequently devotes considerable attention to the production of revenues of this class in order to obtain additional comforts or facilities for the education of its own pupils.

35. For a check against the accuracy of the aggregate balances shown by the central office appropriation ledger for the different subdivisions of "Indian moneys, proceeds of labor," it will be desirable to keep on the books of the central office a controlling account for this appropriation as a whole.

COLLECTIONS UNAVAILABLE AFTER BEING COVERED.

36. Miscellaneous revenues of the United States arising under sections 3617 and 3618, Revised Statutes, and repayments to appropriations the balances of which have been covered into the surplus fund of the United States remain unavailable to the Indian Service after being covered into the Treasury.

37. The Congress or the administrative office has thought it wise to defer the time at which certain tribal funds will become available for disbursement. Such funds will be carried on the ledgers as "Unavailable funds" pending the fulfillment of the conditions under which they will become available. They will then assume the status of other available funds and become subject to allotment and disbursement in the usual manner.¹

ADMINISTRATIVE OFFICERS' ACCOUNTING.

GENERAL THEORY.

38. The Indian Service has about 1,100 appropriations. Some of these are used only at single units, others at small groups of units, and others throughout the entire service. The number and variety of these appropriations makes the appropriation accounting for the Indian Service more difficult and complex than it would be if there were only one or a very few appropriations.

PROPOSED ACCOUNTS.

39. To meet all requirements, an accounting system must provide currently at each field office the following information relative to each appropriation except "Special deposits" and "Individual Indian moneys":

(a) Treasury cash: Balance of allotments which is available for advance to the disbursing officer or for direct settlement of claims by the Treasury Department.

¹ After June 30, 1918, all tribal funds, including "Indian moneys, proceeds of labor," are subject to specific appropriation by Congress annually (see sec. 27, act of May 18, 1916).

(b) Disbursing officer's cash: Amount in hands of disbursing officer or subject to his check, including balances of advances and collections.

(c) Allotments: Balance of funds which have been allotted and which are still available for encumbrance.

(d) Encumbrances: Balance of actual or contingent liabilities which remain to be liquidated by payment or cancellation.

(e) Unavailable funds: Balance of funds in the custody of the disbursing officer which have been collected but which are not available for disbursement.

40. For "Individual Indian moneys" and "Special deposits" it is necessary to show only the amount of disbursing officer's cash under the several subtitles (see par 16) and the amount in individual Indian banks.

41. These accounts for individual Indian moneys and special deposits will serve as controls over subsidiary records showing the individual ownership of such moneys and also over the various rolls which the officer must prepare quarterly as a part of his cash accounts.

42. A controlling account will also be kept for all moneys deposited to the credit of individual Indians in bonded banks.

43. In the central office the following controlling accounts will be carried for each appropriation in the service except "Special deposits" and "Individual Indian moneys":

(a) Treasury cash: To show balance of the appropriation in the Treasury available for advance and for direct settlement of claims. Except for requisitions, auditor's claim certificates, and transfer and counter warrants in transit, the balance of this account will agree with the balance shown by the appropriation accounts in the Division of Bookkeeping and Warrants.

(b) Disbursing officers' cash: To show aggregate balance of the appropriation in the hands of all disbursing officers or subject to their checks. Except for items in transit, the balance of this account will correspond with the aggregate of balances reported by the field officers on their monthly trial balances of appropriations.

(c) Uncovered deposits: To show amount of deposits with the United States Treasurer made by disbursing officers but not yet covered into the Treasury.

(d) Available funds: To show balance of appropriation subject to allotment.

(e) Allotments: To show balance of allotments which has not been encumbered, this balance corresponding to aggregate of balances reported under the same caption by field officers on their monthly trial balances of appropriations.

(f) Encumbrances: To show balance of unliquidated encumbrances, this balance corresponding to the aggregate of balances shown under the same caption by

field officers on their monthly trial balances of appropriations and also with their detailed reports of unliquidated encumbrances.

(g) Unavailable funds: To show balance of funds collected by field officers but not available at the time of their collection and not yet deposited to the credit of the United States.

ALLOTMENTS.

44. The term "allotments," as used herein, refers to portions of an appropriation set aside or reserved for use at specific units of the service.

45. Allotments will be made as at present, by the Commissioner of Indian Affairs, on estimates submitted by field superintendents.

46. Beginning with the fiscal year 1918 the appropriation "Purchase and transportation of Indian supplies" will be allotted to the field in the same manner as are other funds, except that no effort will be made thus to set aside the amount required for the entire year. Allotments will be made from time to time according to the needs of the respective units.

47. All allotted funds except miscellaneous receipts of the various classes will be advanced to the disbursing officer from the United States Treasury before becoming available for disbursement by him.

48. It will at times be necessary, however, or at least desirable, to allot collections and repayments before they have been placed to the credit of the proper appropriation on the books of the Treasury Department. Such allotment will be especially necessary near the end of the fiscal year, in order that repayments to annual appropriations may be used before the appropriations become unavailable. The account "Available funds" in the central office appropriation ledger will show the amounts that can be safely allotted at that time.

49. All allotments made for a fiscal year and not disbursed or obligated by actual encumbrances (see par. 55) on June 30 will lapse on that date.

ENCUMBRANCES.

50. The term "encumbrances," as used herein, refers to portions of allotments which are set aside to meet actual or expected liabilities.

Classification of Encumbrances.

51. Encumbrances may be classified as (1) Positive or (2) quasi.

52. Positive encumbrances represent actual liabilities of the service or contingent obligations which will become actual liabilities upon the delivery of supplies or the rendition of services for which either oral or written contract has been made; as for example, by an order for goods, by the appointment of an additional regular employee, or by an informal agreement for painting a building.

53. Quasi encumbrances represent estimated future expenditures of money which are not based upon any contractual obligation; for example, expected open-market purchases from Indians and estimated amounts required for travel expense.

54. One of the primary purposes of fund accounting is to show balances of allotments available for further encumbrance and thereby to avoid involving the Government in any contract or other obligation for the future payment of money in excess of appropriations (sec. 3679, R. S.). For this reason it is quite as important to set up an encumbrance to cover a proposed expenditure of \$10,000 for the open-market purchase of beef from Indians from time to time as it is to set up an encumbrance of \$10,000 to cover a formal contract for the purchase of the same quantity of beef. Similarly, even though no formal contract is made, if it be known that wagon transportation of supplies at a given unit will cost approximately \$4,000 during the year, there is no justification for ignoring the anticipated disbursement. In fact, to ignore such items in the formal records would make it necessary for administrative officers either to rely upon their memories or to maintain supplemental records of expected disbursements that must be made from apparently unencumbered balances.

55. It must be kept in mind, however, that after June 30 quasi encumbrances can not be considered as outstanding charges against the balances of appropriations for the preceding fiscal year (see 21 Comp. Dec., 822, and decision of June 15, 1916, in appeal No. 25901). Consequently, all such encumbrances must be closed out each year before the trial balance for June 30 is submitted. After June 30 the annual appropriations for the preceding fiscal year will be available only for the liquidation of positive encumbrances raised on or before June 30.

Authorization of Encumbrances.

56. By order No. 7, approved by the Secretary of the Interior May 9, 1916, the former practice of requiring disbursing officers to obtain specific authority to encumber funds allotted to them was discontinued and a system of allotting funds by activities and permitting allotments to be encumbered without further authorization was adopted.

57. The order above referred to provides as follows:

11. *General authority for incurring.*—General authority is hereby conferred upon disbursing officers to incur liabilities and make expenditures which are legal and proper from funds allotted to them, not to exceed \$500 in any one case, provided the funds are used only for the activities for which they are allotted. This does not apply, however, to salaries of regular employees or to the purchase of passenger-carrying vehicles (including motorcycles), or to typewriters, adding machines, check writers, and other mechanical labor-saving office devices; electric lamps, brief cases, desks, chairs, and other office furniture; or any articles which can be purchased under existing general contracts, either for the Indian

Service or for the executive departments at Washington, at prices which, according to tables distributed annually by the Indian Office, are lower (transportation considered) than prices otherwise obtainable.

12. *Expenditures not covered by general authority.*—Permission must be procured from the Indian Office before any liability is incurred for any purpose specifically excepted from the general authority conferred by the preceding section and in any case where the amount involved is more than \$500. This requirement may be waived in cases of exigency as defined in Indian Office Circular No. 925 and request for permission may be made after the liability is incurred, provided a full and satisfactory explanation of the necessity for such action is submitted with the request.

14. *Expenditures, caution as to legality, etc.*—Before incurring any liability a disbursing officer must be sure (1) that the proposed expenditure would be legal; (2) that it is permissible under office regulations and decisions of the Comptroller of the Treasury; and (3) that there is an available balance in his allotment under the applicable appropriations or fund. Should there be any doubt on any of these points, action should be deferred until the question is presented to and decided by the Indian Office.

58. It is believed to be desirable to permit field officers thus to encumber without further authorization the allotments granted them, but it seems unnecessary to make the allotments by activities in order to control the operations of field officers. Field operations can be effectively controlled by examining the field monthly reports of such operations that will be produced from the general accounts herein proposed.

59. "Miscellaneous receipts, class 4," and "Miscellaneous receipts, class 5," which may be expended immediately upon their collection, will be handled as provided by the sections quoted above.

APPROPRIATION SYMBOLS.

60. In order to facilitate reference and posting, a symbol will be provided for each appropriation. Before they are numbered, the appropriations will be classified according to their general characteristics, and consecutive numbers will be assigned to appropriations in each class. Enough numbers will be left unassigned to be applied to any possible additions to each class.

61. To each appropriation for the fiscal year 1917 will be given the same number that was assigned to the corresponding appropriation for the fiscal year 1916, this number, however, being preceded by the letter "A." For 1918, the letter "B" will be used; for 1919, the letter "C," and so on. This plan will make it unnecessary to memorize new symbols each year.

FIELD RECORDS.

THE APPROPRIATION LEDGER.

62. The proposed appropriation ledger will show on each sheet the complete status of one appropriation in so far as it has been allotted to the unit where the ledger is kept (Exhibits 2-25a).

63. Sheets for appropriations other than "Individual Indian moneys" and "Special deposits"

(Exhibits 2-24) have debit and credit columns for each of the following accounts: (1) "Treasury cash," (2) "Disbursing officer's cash," (3) "Allotments," (4) "Encumbrances," (5) "Unavailable funds."

64. The first two accounts will normally show debit balances; the last three will normally show credit balances. They are arranged on the sheet accordingly. The first two accounts show the general location of all funds; the other three accounts show the availability of the same funds. These two groups will be known, respectively, as "Fund assets" and "Fund surplus" and will at all times be equal in amount; in other words, each ledger sheet will be self-balancing. The functions of these accounts are described in paragraph 39.

65. All entries in the ledger will be made through the medium of journal vouchers. No original entry will be made in the ledger.

66. On the ledger sheet for "Individual Indian moneys" (Exhibit 25) provision is made for classifying disbursing officer's cash according to source, as explained in paragraph 16.

67. The sheet for "Individual Indian moneys" and "Special deposits" (Exhibit 25a) is similarly arranged. In the column "Total I. I. M. and S. D." will be entered the total of each posting made under "Disbursing officer's cash" in this section of the ledger.

68. Provision is also made on this sheet for two other accounts, viz, "Individual Indian banks, controlling account" and "Individual trust funds." Totals of all deposits in and withdrawals from individual Indian depository banks will be posted to the debit and credit, respectively, of the former account. The aggregate of balances shown by check registers for these banks must therefore correspond with the balance shown in this controlling account.

69. Individual trust funds will receive the contra entry for each item appearing in "Disbursing officer's cash" (under "Special deposits" or "Individual Indian moneys") and "Individual Indian banks, controlling account." This account will therefore measure the total liability of the officer as trustee of such funds and will make this portion of the ledger self-balancing.

JOURNAL VOUCHERS.

70. Journal vouchers have been designed to cover all transactions affecting appropriations. With the exception of official receipts (par. 163), disbursement vouchers (par. 94), and encumbrance documents (par. 82), they will be numbered serially from 1 up for each unit and filed in loose-leaf binders. Each form will also carry instructions as to the necessary journal entries. Such journal vouchers as require mailing have been designed for use in window envelopes.

71. Journal vouchers which will be entered in the field appropriation ledger fall into two main groups:

(a) Vouchers covering transactions which will be posted by the central office directly from copies of such vouchers; e. g., allotments of funds, deposits of funds, and claim settlements.

(b) Vouchers covering transactions which will originate in the field and concerning which the central office will have no knowledge before the submission of the field officer's reports; e. g., purchase orders, other encumbrances, collections, and payments.

72. ¹The color scheme described below is designed to promote accuracy and convenience in the handling and posting of these vouchers:

(a) ¹Salmon will be used for all copies for the field appropriation ledger clerk (whether originating in the field or in Washington) covering transactions which will be posted by the central office directly from copies of the vouchers. These will be entered on the appropriation ledger and abstracted on the monthly trial balance as "Washington journal vouchers" and "Washington transactions," respectively.

(b) ¹Blue will be used for all copies for the field appropriation ledger clerk covering local field transactions which will be brought into the central office records from the periodical reports of field officers. These will be entered in the appropriation ledger and abstracted on the monthly trial balance as "Field journal vouchers," and "Field transactions," respectively.

(c) ¹Pink will be used for all copies for the individual Indian bank clerk.

(d) ¹Yellow will be used for all copies for transmittal to the central office which are to be entered directly on the ledgers of that office.

(e) ¹White will be used for all copies for the public, as, for example, orders to be sent to merchants and receipts to be delivered to payers of money.

A detailed description of these vouchers, their use, and the method of preparing them follows:

Allotment of Funds (Exhibit 26).

73. ¹This will be a salmon form received from the central office, advising of allotments of funds that have been made to the unit.

Withdrawal of Allotment (Exhibit 46).

74. ¹This will be a salmon form received from the central office, advising of the withdrawal of allotments previously made.

Advance of Funds (Exhibits 27, 27a).

75. ¹This will be a salmon form received from the central office advising of the issuance of a requisition on the Secretary of the Treasury for funds. The entries provided for thereon will be made not upon the receipt of this notice but upon advice from the Treasurer that the funds requisitioned have been placed to the official credit of the disbursing officer.

¹ The color scheme outlined is tentative only and is subject to modification.

Purchase Order (Exhibits 78, 79).

76. ¹This will be a form in duplicate used for placing orders for supplies or services. If an order is given pursuant to a contract that has previously been set up as an encumbrance, the duplicate (blue) copy will not be used. Additional copies will be made for the use of storekeepers and employees in charge of outlying stations, etc.

77. ¹For placing orders that raise encumbrances one white and one blue copy will be used if only one appropriation is involved. An extra blue copy will be made for each additional appropriation involved. The appropriations to be used in making payment will be indicated in the spaces provided therefor at the bottom of *all* blue copies which have been used. Postings will be made from these blue copies to the debit of "Allotments" and the credit of "Encumbrances" under the proper accounts in the appropriation ledger and the documents filed as directed in paragraph 95. The method of recording payments on these forms is described in paragraph 97.

Miscellaneous Encumbrance Record and Journal Voucher (Exhibit 80).

78. ¹This will be a blue form for use in setting up journal entries for all encumbrances except those arising from purchase orders (described in pars. 76, 77).

79. All original entries raising encumbrances or making changes therein, except liquidations through payment, will be made in that section of the form bearing the caption "Original entries," entries setting up the encumbrance or increasing the amount thereof being made in the credit column, and entries decreasing the amount in the debit column, the new balance being extended after each entry. All such entries will be posted to the appropriation ledger as directed on the form.

80. The number and amount of each voucher covering a payment under an encumbrance will be posted in the column "Liquidations." The new balance will be extended after each entry.

81. When the exact amount of an encumbrance can not be determined the best estimate that can be made will be used. Thus the encumbrance to be set up on account of a contract for electric current to be furnished at a specified price per kilowatt hour can not be determined definitely, but must be estimated. Likewise the amount required during the year for the wagon transportation of supplies, or for open market purchases of wood, hay, coal, and beef from Indians, can be estimated only.

82. Journal vouchers for miscellaneous encumbrances will be given numbers in a series considerably removed from the series used for purchase orders, documents of each class being numbered consecutively.

¹ The color scheme outlined is tentative only and is subject to modification.

Submission of Claim for Washington Payment (Exhibit 47)—Notice of Claim Payment (Exhibit 48).

83. ¹This will be a form in triplicate, the original of which will be white, the duplicate salmon, and the triplicate yellow. It will be prepared for all claims forwarded to the central office for settlement. Upon settlement, the duplicate of the form will be completed by the central office and returned to the field, where the indicated entries will be made in the appropriation ledger and on the encumbrance record. The triplicate, the yellow copy, will be used in posting the transaction to the central office ledger.

Deposit of Funds (Exhibits 37, 38).

84. ¹This will be a form in duplicate, the original of which will be yellow and the duplicate salmon. It will be prepared for all deposits made to the credit of the United States, and the original, after a description of the certificate of deposit has been entered, will be forwarded to the central office, *together with the duplicate certificate.*

85. Appropriation ledger entries will be made from the duplicate copy at the time the check for deposit is drawn.

Deposits to Credit of Individual Indians (Exhibits 34, 35, 36).

86. This will be a form in triplicate used for making all deposits to the credit of individual Indians, exclusive of transfers between bank accounts of such individuals.

87. ¹The original of this form (white) will be used as a remittance letter, the duplicate (blue) as a journal voucher by the appropriation ledger clerk, and the triplicate (pink) as a posting copy by the individual Indian bank clerk. The method of preparing the two copies first named will be apparent from an examination of the forms.

88. The appropriation ledger clerk will make use of only the data appearing under "Appropriation ledger entries" at the bottom of the duplicate copy. In making a deposit of this kind it will be necessary to ascertain the amount derived from the various classes of individual Indian moneys under "Disbursing officer's cash," as these several accounts must receive credit in the appropriation ledger. The total of the deposit will be debited to "Individual Indian banks, controlling account," as provided in the form.

Transfers Between Individual Indian Bank Accounts (Exhibits 31, 32, 33).

89. Remarks under "Deposits to credit of individual Indians" apply generally to this form. The journal entry on the copy for the appropriation ledger clerk will be prepared, however, by merely entering the total of the transfer as a debit to "Individual Indian banks, controlling account," and as a credit to "Individual trust funds." (See pars. 139, 140.)

Miscellaneous Journal Voucher (Exhibit 42).

90. ¹This will be a blue form. It has been designed to record miscellaneous transactions not provided for by the forms described above; for example, interest credits on bank accounts of individual Indians and those of the disbursing officer, and corrections of errors made in recording receipts and disbursements. A duplicate of this form will be prepared for transmittal to the central office with the monthly trial balance and, when necessary, a copy will be furnished the general bookkeeper.

Miscellaneous Journal Voucher (Exhibit 45).

91. ¹This will be a salmon voucher prepared in the central office, covering transactions originating in that office for which no specific form is provided. Examples of such transactions are settlement of transfer vouchers and transfer of disbursing officers' balances of continuing appropriations between fiscal years.

Notice of Bills of Lading and Transportation Requests Paid (Exhibits 122, 123).

92. ¹This will be a salmon form received from the central office advising of the payment of bills of lading and transportation requests. It will be used by both the appropriation ledger clerk in liquidating his "Encumbrance" account and by the general bookkeeper in liquidating his "Freight and transportation payable" account.

Official Receipts.

93. Entries will also be made in the appropriation ledger from official receipts (Exhibits 51-55). One of these receipts will be prepared in quadruplicate for each collection, the original going to the payer, the duplicate to the auditor, and triplicate to the central office. The fourth copy (Exhibit 55) will be used in making the necessary entries (either individually or collectively) in the appropriation ledger, instructions for which will be found printed on the inside of the receipt book cover (Exhibit 51). (See also pars. 163, 174.)

Disbursement Vouchers (Exhibit 57).

94. The field office copies of all disbursement vouchers will have printed thereon a form similar to that shown in Exhibit 57. This is designed to facilitate the liquidation of encumbrances, complete instructions concerning which appear on the form. The method of making such liquidations will be more clearly understood after an examination of Exhibit 56. These vouchers will be given a separate series of numbers as at present.

ENCUMBRANCE RECORD.

95. Original entries on encumbrance documents will, as stated in paragraphs 77 and 79, be posted immediately to the appropriation ledger, after which the

documents will be placed in either a vertical file or, preferably, a loose-leaf binder, where they will be arranged in numerical order behind guides bearing the titles and symbols of the appropriations.

96. Payments on account of encumbrances carried on the miscellaneous encumbrance record (Exhibit 80) will be posted in detail to that form in the column "Liquidations," and the unliquidated balance will be extended.

97. Payments on account of purchase orders (Exhibit 79) will not be posted in detail to the journal voucher, but the date and number of the disbursement voucher will be noted thereon. Very infrequently such an encumbrance may be in part liquidated, and the amount paid will be noted on the form in addition to the date and number of the voucher, and the unliquidated balance extended. On the disbursement voucher in the "Encumbrance" column will be entered the exact amount paid, exactly as when payments are made on other continuing encumbrances (see voucher 11, Exhibit 56). No adjustment of encumbrance will ordinarily be made before the final payment.

98. When encumbrances are fully liquidated the corresponding documents will be transferred from the current to a liquidated file. Thus, since entries to correspond with those made in detail in the encumbrance record will be simultaneously entered in the encumbrance account in the appropriation ledger, the latter account, under any specified appropriation, will control the section of the encumbrance file devoted to that appropriation. In other words, the aggregate of the balances in the encumbrance file under any appropriation will always agree with the balance of encumbrances on the corresponding page of the appropriation ledger.

99. No form is provided for the purpose of registering encumbrances, but it may be found advisable, in order to facilitate reference, to maintain a memorandum register. Such a register would be arranged to show number, name or purpose, and appropriation symbol of all encumbrances.

100. Where large numbers of encumbrances are handled an alternative plan would be to maintain a memorandum card index, arranged alphabetically by names of prospective creditors. Other plans to meet particular requirements may suggest themselves.

MONTHLY TRIAL BALANCE OF APPROPRIATION LEDGER.

101. Each field superintendent and the clerk in charge of the Washington local office will submit, in duplicate, promptly after the close of each month, a trial balance of his appropriation ledger (Exhibits 76, 76a, 76b). This will be supported by the following documents:

(a) Duplicate and triplicate copies of official receipts (Exhibits 53, 54), with an abstract thereof.

¹ The color scheme outlined is tentative only and is subject to modification.

(b) Disbursement vouchers, with an abstract thereof, except individual Indian money vouchers, which may be withheld until the close of the quarter provided a journal voucher showing the amount disbursed is furnished.

(c) Copies of all miscellaneous journal vouchers (Exhibits 39 to 44, inclusive).

(d) Reports of unliquidated encumbrances (Exhibit 77).

The report last named will support the closing balances shown under "Encumbrances" in the several appropriations, a separate report being made for each appropriation. All encumbrances should be described fully enough to make possible an intelligent audit by the central office. For continuing encumbrances, this description will include a statement of the period covered.

102. Each four-line section of the trial balance is complete in itself and will show the opening balance, changes during the month for which it is rendered, and the closing balance under each appropriation. *The blank spaces between these sections must not be used for writing.*

103. A number will be assigned to each field office. This number will be placed in the upper square at the extreme left end of *each* four-line section of the form. The number of the report will be placed in the square immediately below, the first trial balance submitted during the fiscal year being numbered 1, the second 2, and so on.

104. The totals of transactions only will be shown under the proper classifications, and the numbers of all "Washington vouchers" (see pars. 71a, 72a) relating to a given appropriation will be entered in the space provided at the left for that purpose.

105. Special deposits and individual Indian moneys held as disbursing officer's cash will be brought into this trial balance as a single account, entries to balance those appearing under "Disbursing officer's cash" being made under "Unavailable funds." For example, the appropriation ledger shows balances and transactions under "Disbursing officer's cash" in these funds as follows:

	Debit.	Credit.
Opening balance.....	\$125,427.80	
Field transactions.....	31,820.55	\$22,647.82
Closing balance.....		134,600.53

Then the following balances and transactions will appear under "Unavailable funds":

	Debit.	Credit.
Opening balance.....		\$125,427.80
Field transactions.....	\$22,647.82	31,820.55
Closing balance.....	134,600.53	

106. By selective addition, footings will be made at the bottom of the last sheet of the report opposite "Total, all appropriations." Care should be exercised to see that the total of the debit balances is equal to the total of the credit balances.

107. The "Summary of disbursing officer's transactions" at the foot of the form disregards appropriations and is compiled from the cash book and check registers. These are column-ruled books so arranged that the figures required for this summary may be obtained by simply adding the columns.

108. Attention is particularly directed to the fact that the items "Collection vouchers, this unit" and "Disbursement vouchers, this unit" must agree with corresponding items shown in the "Recapitulation of registers," general accounts (pars. 243, 246, 320, 321), after proper allowance for collections and disbursements made by the central office and other field units on behalf of the local unit.

It should also be noted that the amount shown opposite "Balance at close of period" must correspond with the closing balance under "Disbursing officer's cash" opposite "Total, all appropriations."

109. Extreme care must be exercised to see that the total field debits equal the total field credits and that the total Washington debits equal the total Washington credits before the trial balance is forwarded to the central office.

110. The "Analysis of disbursing officer's cash" is merely an abstract of balances taken from the cash book and check registers. The total must agree with the total shown in the trial balance and the "Summary of disbursing officer's transactions."

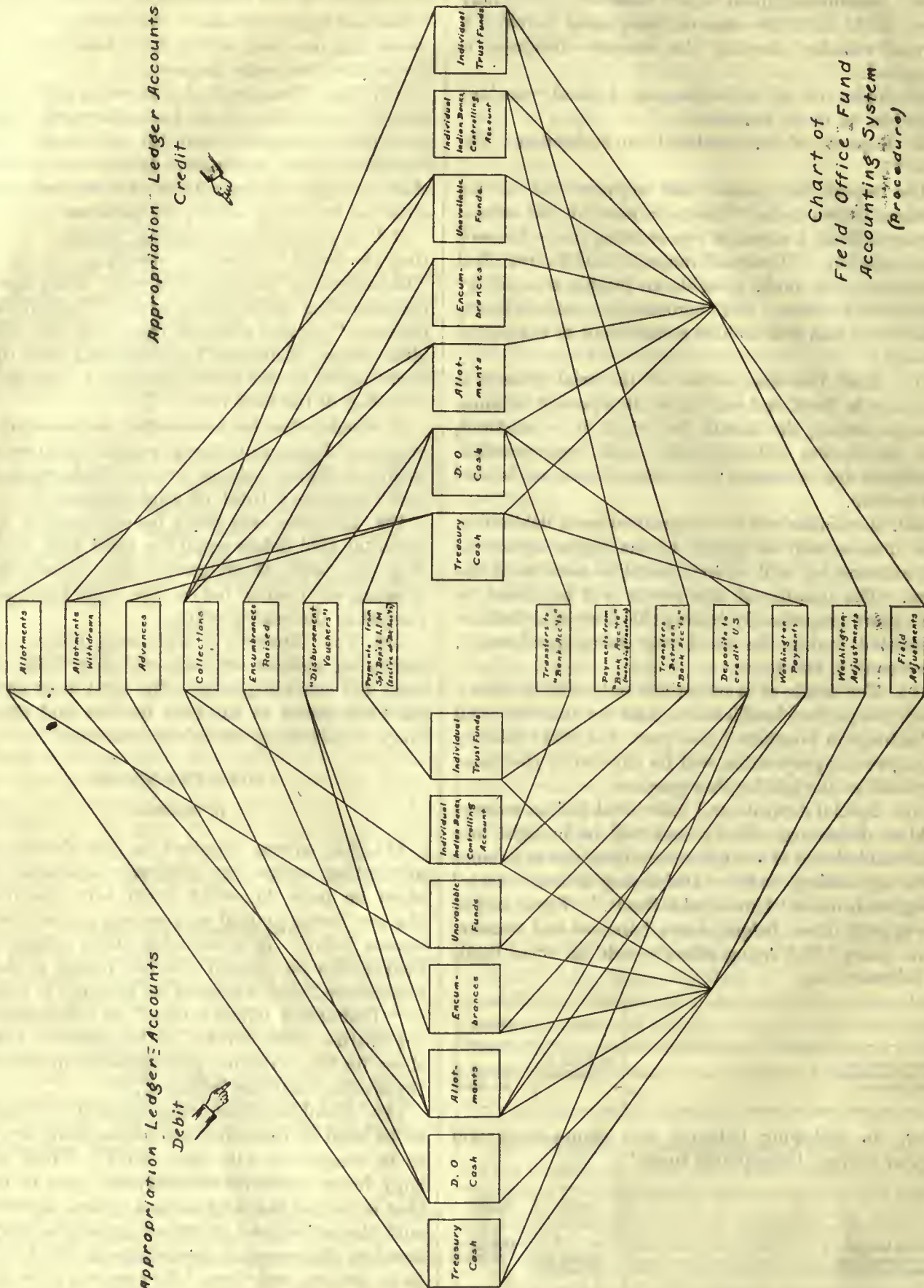
FIELD PROCEDURE.

IN GENERAL.

111. All entries required in this branch of the accounting system are concisely illustrated by the chart on page 26, which is in turn elucidated by the *pro forma* journal entries and explanations that appear below. In considering these entries and the instructions on journal voucher forms, it should be remembered that whenever an account is referred to as "Disbursing officer's cash" or "Encumbrances" the entries called for are to be made on the ledger sheet for the particular appropriation involved under the account headings indicated.

112. Exhibits illustrating journal voucher forms to be used in recording the transactions are referred to in connection with each entry. When multiple-copy forms are involved, only the part of the form that is used in the field is cited. Also, in accordance with the established procedure in double-entry book-keeping, the accounts preceding the word "To" are to be debited and those following are to be credited.

Transactions



Appropriation Ledger Accounts Credit



Appropriation Ledger Accounts Debit



Chart of Field Office Fund Accounting System (Procedure)

ALLOTMENTS MADE (EXHIBIT 26).

113. If allotments are Treasury funds, the entry will be:

Treasury cash..... \$
to
Allotments..... \$

This entry will set up as a debit the amount that is made available for withdrawal from the Treasury for the benefit of the unit and as a credit the amount that is made available for encumbrance.

114. If allotments are funds collected and in hands of disbursing officer or to be so collected and held (for example, "Miscellaneous receipts, class 2") the entry will be:

Unavailable funds..... \$
to
Allotments..... \$

This entry will reduce the unavailable balance of collected funds and place the amount involved to the credit of "Allotments," where it will be subject to encumbrance. This entry and the reverse, shown in paragraph 115, will occur very infrequently (see par. 21).

ALLOTMENTS WITHDRAWN (EXHIBIT 46).

115. Allotments..... \$
to
Treasury cash..... \$
or
Allotments..... \$
to
Unavailable funds..... \$

These entries will reverse those described in paragraphs 113 and 114.

TREASURY ADVANCES (EXHIBIT 27).

116. Disbursing officer's cash..... \$
to
Treasury cash..... \$

This entry will reduce the Treasury balance subject to withdrawal and increase the balance charged to the disbursing officer. (See par. 185.)

COLLECTIONS, EXCEPT INTEREST CREDITED ON INDIVIDUAL INDIAN BANK ACCOUNTS—SEE PARAGRAPH 141 (EXHIBITS 51 TO 55).

117. Disbursing officer's cash..... \$
to
Allotments..... \$
or
Unavailable funds..... \$
or
Individual trust funds..... \$

The debit side of this entry will increase the balance charged to the disbursing officer. The credit entry to be made will depend upon the nature of the collection.

118. If the funds collected, exclusive of "Special deposits" and "Individual Indian moneys," are immediately available for disbursement, they will be credited to "Allotments," for their collection will act automatically as an allotment. (See pars. 22 to 25.) Such collections will consist of miscellaneous receipts, classes 4 and 5 (see pars. 20c and 20d), and overpayments from current appropriations. If the recommendation contained in paragraph 25 is adopted, collections of miscellaneous receipts, classes 4 and 5, will be credited to "Unavailable funds" pending allotment.

119. If the funds collected, exclusive of "Special deposits," are not immediately available for disbursement they will be credited to "Unavailable funds." Such collections will consist of miscellaneous receipts, classes 1, 2, and 3 (see pars. 20f, 20g, and 20h).

120. If the funds collected are "Special deposits" or "Individual Indian moneys," they will be credited to "Individual trust funds" (see pars. 20e, 20i).

121. All collections except interest credited by depository banks, will be attested by official receipts and the amounts will be entered in the cash book and appropriation ledger (see pars. 93, 163, and 174). Interest credits will be entered directly from journal vouchers (see pars. 90, 197) in the proper check register as deposits and in the appropriation ledger (Exhibits 42, 90).

ENCUMBRANCES RAISED (EXHIBITS 79, 80).

122. Allotments..... \$
to
Encumbrances..... \$

This entry will reduce the balance available for allotment and increase the amount of encumbrances.

DISBURSEMENT VOUCHERS, NOT INCLUDING SPECIAL DEPOSIT AND INDIVIDUAL INDIAN MONEY VOUCHERS AND CENTRAL OFFICE PAYMENTS (EXHIBIT 57).

123. Encumbrances..... \$
or
Allotments..... \$
to
Disbursing officer's cash..... \$

This entry will reduce the amount of cash against which vouchers may be approved and will reduce the balance in "Encumbrances" or "Allotments." If an encumbrance has been raised, the amount paid will, upon final liquidation, be debited to "Encumbrances" for the full amount thus set aside. If no encumbrance or insufficient encumbrance has been raised the full amount paid or the amount paid not covered by encumbrance will be debited to "Allotments."

124. Adjustment entries will be made to take up any difference between the amount of the encumbrance and the amount of the payment.

125. The complete entry will then be:

Encumbrances..... \$
 Allotments..... \$
 to
 Disbursing officer's cash..... \$
 or
 Encumbrances..... \$
 to
 Disbursing officer's cash..... \$
 Allotments..... \$

the first form being used if the amount paid is greater than the amount of the encumbrance and the second form if it is less.

For *partial* liquidations of continuing encumbrances the entry will be simply:

Encumbrances..... \$
 to
 Disbursing officer's cash..... \$

the actual amount of the payment being used (see par. 97).

126. For all entries thus posted to the debit of "Encumbrances" in the appropriation ledger corresponding postings will be made to detail records in the encumbrance file. (See pars. 96 to 98.)

127. Necessary expenses of sales and of collection which may be incurred without prior allotment or specific authority and which may be paid from the gross proceeds under miscellaneous receipts, classes 1, 2, and 3 (see par. 21), will be entered as directed in paragraph 123. This entry will result in a debit balance in "Allotments," which must be immediately reported, with all the facts, to the central office, with request that the necessary allotments be made. The form of entry for such allotments is shown in paragraph 114. This action should be taken in time to insure the inclusion of the allotment in the month's reports (see pars. 101-110) without delaying the submission of the reports.

DISBURSEMENTS ON ACCOUNT OF OTHER UNITS.

128. Until the administrative restrictions on the activities of disbursing officers are modified or removed, payments by the disbursing officer of one unit for expenses incurred by other units will not be numerous. Such payments can not properly be made unless the disbursing officer making them has funds to his credit under the appropriation chargeable. When they are made, the appropriation ledger clerk will open an account with "Allotments receivable" under the proper appropriation and will post the transaction as follows:

Allotments receivable..... \$
 to
 Disbursing officer's cash..... \$

Upon receipt of notice that an entry covering the transaction has been made on the books of the unit on

account of which payment was made, the following entry will be made on the appropriation ledger of the office making the payment:

Treasury cash..... \$
 to
 Allotments receivable..... \$

129. The account "Allotments receivable" will be set up in the section of the ledger sheet that bears the caption "Unavailable funds," the caption being erased.

In the monthly trial balance the transactions under the account "Allotments receivable" will be merged with those under "Allotments" and reported under that title. These transactions will not be carried from one month to the next except in emergencies. If it is necessary to carry them over, the facts should be stated on the trial balance. (See Exhibits 9 and 76.)

DISBURSEMENTS BY OTHER UNITS.

130. Upon receipt of notice that payment of an item chargeable against the allotment of his unit has been made by the disbursing officer of another unit the disbursing officer of the unit benefited will make the following entry (or modifications thereof, as shown in par. 132):

Encumbrances..... \$
 to
 Treasury cash..... \$

CLAIMS FORWARDED TO THE CENTRAL OFFICE FOR PAYMENT (EXHIBIT 47).

131. No journal entry will be required, but an adequate encumbrance will be set up for every claim prior to its transmittal. A carbon copy of the letter of transmittal will be filed with and attached to the encumbrance document in order to show the status of the claim pending its settlement.

LIQUIDATION ON ACCOUNT OF CLAIMS FORWARDED TO THE CENTRAL OFFICE FOR PAYMENT (EXHIBIT 48).

132. The following entry will be made from the notice of the payment of the claim upon its return from the central office:

Encumbrances..... \$
 to
 Treasury cash..... \$

If payment is made in an amount differing from the amount of the encumbrance, adjustment entries will be made to take up the difference. The complete entry will then be:

Encumbrances..... \$
 Allotments..... \$
 to
 Treasury cash..... \$
 or
 Encumbrances..... \$
 to
 Treasury cash..... \$
 Allotments..... \$

the first form being used if the payment is greater than the encumbrance and the second if it is less than the encumbrance.

TRANSPORTATION REQUESTS ISSUED.

133. Pursuant to the procedure recommended in paragraphs 53 to 55, the superintendent of each unit will provide for estimated amounts required for payment of travel expenses by setting up blanket encumbrances, to each of which (if transportation requests are to be used) a memorandum sheet, similar to Exhibit 83, will be attached, showing the number and date of the transportation request, the points between which travel is to be performed, and the estimated amount involved. As requests are issued these facts will be entered on the memorandum sheet and the estimated cost will form a tentative charge against the encumbrance.

LIQUIDATING ENCUMBRANCES FOR TRANSPORTATION REQUESTS PAID (EXHIBIT 123).

134. As notices of the payment of transportation requests are received from the central office the corresponding items on the memorandum sheet will be canceled and the amount actually paid will be posted under "Liquidations" on the encumbrance record and debited to "Encumbrances" in the appropriation ledger.

BILLS OF LADING EXECUTED AND PAID (EXHIBIT 122).

135. Encumbrances will be set up for all bills of lading executed, either by entering a quasi encumbrance for the estimated amount of such bills of lading for the year and handling individual bills as executed, in the manner prescribed for handling transportation requests (pars. 133, 134), or by setting up an encumbrance for each bill of lading, using one sheet of the "Miscellaneous encumbrance record" (Exhibit 80) for all such bills as may be paid from a single appropriation.

INTERUNIT TRANSFERS OF PROPERTY (EXHIBITS 128, 129, 130).

136. Upon certifying a transfer voucher, the receiving officer will set up an encumbrance to cover it if funds are to be transferred, and on receipt of notice from the central office of the settlement of the transaction will liquidate the encumbrance by the same entry that is required for liquidating other encumbrances paid in Washington (see par. 132).

PAYMENTS FROM SPECIAL DEPOSITS AND INDIVIDUAL INDIAN MONIES NOT DEPOSITED TO THE CREDIT OF INDIVIDUAL INDIANS (EXHIBIT 41).

137. Individual trust funds.....\$
to

Disbursing officer's cash.....\$

This entry will reduce the balance in "Disbursing officer's cash" and also in "Individual trust funds."

DEPOSITS TO CREDIT OF INDIVIDUAL INDIANS (EXHIBITS 34, 35, 36).

138. The entry to cover deposits to the credit of individual Indians will be:

Individual Indian banks, controlling account..... \$

to

Disbursing officer's cash..... \$

This entry will increase the balance in the controlling account of individual Indian money depositaries and will decrease the balance charged to the disbursing officer under "Special deposits" or under the several subheads of "Individual Indian moneys" (see "Transfers to bank accounts" on chart).

PAYMENTS FROM INDIVIDUAL INDIAN BANK ACCOUNTS, INCLUDING TRANSFERS BETWEEN ACCOUNTS (EXHIBITS 31, 32, 33, 40).

139. Individual trust funds..... \$

to

Individual Indian banks, controlling account..... \$

This entry will reduce the balances of "Individual Indian banks, controlling account," and "Individual trust funds." (See par. 89.)

140. Transfers between bank accounts will be made by checks of the same series as those used for actual disbursements from individual bank accounts (see pars. 198, 199), the following entry being made:

Individual Indian banks, controlling account..... \$

to

Individual trust funds..... \$

The above entry will merely reverse the one outlined in paragraph 139.

INTEREST CREDITED BY DEPOSITARY BANKS ON ACCOUNTS OF INDIVIDUAL INDIANS (EXHIBIT 42).

141. Individual Indian banks, controlling account..... \$

to

Individual trust funds..... \$

The interest credited will be shown in detail on the statements of individual accounts now submitted by the banks to the disbursing officer and in total on a summary statement. The amount credited to each individual will be entered on his ledger account (Exhibit 94) and the total will be entered as a deposit in the proper check register (Exhibit 93).

DEPOSITS TO CREDIT OF THE UNITED STATES (EXHIBITS 37, 38).

142. Treasury cash..... \$

or

Allotments..... \$

or

Unavailable funds..... \$

to

Disbursing officer's cash..... \$

This entry will reduce the balance in "Disbursing officer's cash." The debit entry to be made will depend upon the nature of the funds deposited. If Treasury funds, "Treasury cash" will be debited; if miscellaneous receipts, classes 4 or 5, or miscellaneous receipts, class 2, which have been allotted (see par. 114), "Allotments" will be debited; if miscellaneous receipts, classes 1, 3, or unallotted class 2, "Unavailable funds" will be debited.

143. The debit to "Treasury cash" will make the amount again available for requisition unless the appropriation is an annual one and the date is subsequent to September 30 of the fiscal year following that for which the appropriation was made.

144. The debit to "Allotments" will reduce the balance available for encumbrance. As explained in paragraph 118, the collection of miscellaneous receipts, classes 4 and 5, will, under existing regulations, act automatically as an allotment. Conversely, their deposit will act automatically as a withdrawal of the allotment, for on being covered into the Treasury as "Indian moneys, proceeds of labor," they assume the same status as other moneys in that account, which are available to the field only when allotted. Similarly, an allotment under miscellaneous receipts, class 2, will lapse with the deposit of the funds to the credit of the United States. If the recommendation contained in paragraph 25 is adopted, deposits of unallotted miscellaneous receipts, classes 4 and 5, will be debited to "Unavailable funds."

145. The debit to "Unavailable funds" will reduce the unavailable balance in the officer's hands.

TRANSFER OF DISBURSING OFFICERS' BALANCES OF CONTINUING APPROPRIATIONS (EXHIBIT 45).

146. (a) In the appropriation ledger for the preceding fiscal year the following entry will be made:

Allotments	\$
to	
Disbursing officer's cash	\$

(b) In the appropriation ledger for the current fiscal year the following entry will be made:

Disbursing officer's cash ...	\$
to	
Treasury cash	\$

147. There is no good reason to require funds of this nature to be deposited to the credit of the United States at the close of each fiscal year if the officer may require money under the same appropriation for the current year.

148. Entry "a" (par. 146) reduces the balances in "Disbursing officer's cash" and "Allotments" under the accounts for the preceding year, thus closing the accounts to that extent, whereas entry "b" increases the balance in the hands of the disbursing officer available for disbursement on account of current bills and

decreases the balance in the Treasury subject to requisition under the current year's allotment.

149. In transferring balances from the prior to the current year the amount of any encumbrances that remain unliquidated should be reserved if payment is to be made in the field. Ordinarily, however, there will be no necessity for making such transfers before the liquidation of all encumbrances for the preceding year.

CLOSING APPROPRIATION LEDGER (EXHIBIT 46).

150. On or about September 30 of each year, after which date field disbursing officers are not allowed to make payments from annual appropriations for preceding fiscal years, all balances of such appropriations will be returned to the United States Treasury.

151. At this time the appropriation ledger accounts for the preceding year (including those of continuing appropriations) will be closed by the following entry (after the disbursing officer's balances have been deposited or transferred as prescribed in paragraphs 142 to 149):

Allotments	\$
to	
Treasury cash	\$

This entry will cover the entire balance in "Allotments" under each appropriation and will be made from the notice of withdrawal of allotment (Exhibit 46). This notice will be prepared in the central office from the field trial balances for the month of September and will be sent to the field for posting and filing.

152. The balance, if any, left in "Treasury cash" will be equal to the balance of "Encumbrances" and will represent unliquidated encumbrances that must be settled through the central office. Any such balances will be disposed of as directed in paragraphs 131 to 136.

DISBURSING OFFICERS' ACCOUNTING.

GENERAL THEORY.

153. Moneys for which disbursing officers are required to account will come into their hands from collections and from Treasury advances. These two sources are respectively represented on the chart on page 31 by the documents through which the items are brought into the officer's accounts, viz, "Official receipts" and "Requisitions."

154. The object to be accomplished by the proposed system of accounts of disbursing officers of the Indian Service is twofold: (1) To show the location of all money—that is, to show whether it is on hand or on deposit, and if on deposit, in what bank; and (2) to classify this money by appropriations.

155. The first object will be accomplished by means of a cash book and a series of check registers supplemented by a remittance register, collectively referred to herein as "cash records." The second object will be

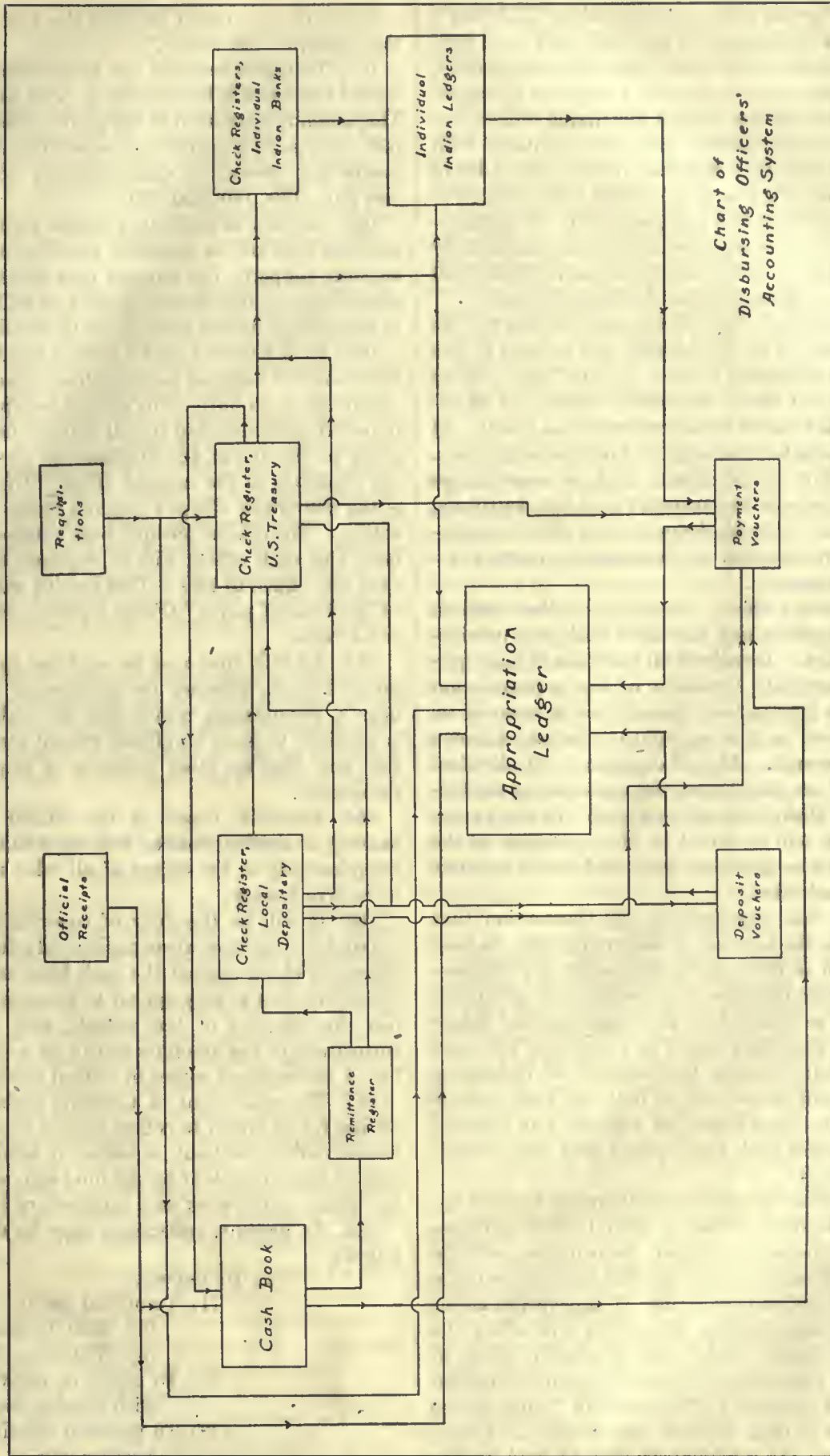


Chart of Disbursing Officers' Accounting System

accomplished by the appropriation ledger (Exhibits 2 to 25). If the disbursing for the field units were handled independently of the administrative organization, it would be necessary to provide a separate appropriation ledger for the use of each disbursing officer, but as practically all disbursing officers are identified with the units for which they disburse, it will be simpler to consolidate the work in a single ledger, which will serve the purposes of both the disbursing and the administrative officers. This arrangement appears particularly desirable in view of the fact that with four exceptions all school superintendents are also disbursing officers.

156. All funds for which disbursing officers will be required to account to the auditor will be held in one or more of the following forms: (1) On hand; (2) on deposit with local banks to official credit; (3) on deposit with United States Treasurer to official credit; (4) on deposit in local banks to credit of individual Indians.

157. The effort that has been made at some places in the Indian Service to earmark funds by identifying specific currency or bank deposits with certain appropriations is not regarded as theoretically correct, desirable, or necessary.

158. The correct theory seems to be that cash on hand or on deposit is not identified with any particular appropriation. Details of all balances in appropriations are constantly available in the appropriation ledger and the aggregate of these balances must at all times correspond to the aggregate of balances shown by the cash records. Also, if deposits in "Individual Indian banks" are eliminated, the aggregate of the balances under "Disbursing officers' cash" in the appropriation ledger will be equal to the aggregate of the balances shown by the cash book and check registers of official depositories.

159. Under this arrangement any transaction that merely changes the location of disbursing officer's cash will be entered in the cash records only; any transaction that merely changes the classification of appropriations will be entered in the appropriation ledger only, with the exception noted in paragraph 176; any transaction that changes the amount of disbursing officer's cash will be entered in both the cash records and the appropriation ledger, as will also any transaction that changes both the location and the classification of moneys.

160. The following conclusions therefore become apparent: (1) Deposits of cash to official credit or transfers of cash between official depositories will be recorded in the cash records only; (2) corrections made on account of the erroneous use of appropriations or the erroneous classification of receipts will affect the appropriation ledger only (see exception noted in par. 176); (3) collections and disbursements made and deposits to the credit of the Treasurer of United States will be entered in both the cash records and the appropriation ledger; (4) transfers of moneys held as disbursing officer's cash to individual Indian bank ac-

counts will be entered in both the cash records and the appropriation ledger.

161. Transfers between the bank accounts of individual Indians will be entered in both sets of records. This seeming exception to the above rules is due to the fact that such transfers are separated into their elements and treated as disbursements and collections (see pars. 139, 140, 200, 201).

162. In order to facilitate a proper audit, it should be made as easy and as simple as possible for an officer to account properly for moneys that come into his possession and as difficult and complex as well as dangerous as possible for him to account for them otherwise.

163. It is believed that a proper audit may be best facilitated by using an accountable-form official receipt (Exhibits 51 to 55). This official receipt will be prepared in quadruplicate for all collections, the original going to the payer, the duplicate to the auditor, and the triplicate to the central office. The fourth copy is the disbursing officer's original record of the transaction. The official receipts bear printed serial numbers, and each officer will be required to account for each one issued to him. This receipt will displace the "Certificate of payer" (Form 5-238b), which has little or no value.

164. All bills that may be rendered against Government debtors, whether for services or supplies, will bear a conspicuous notice that the disbursing officer is required to issue an official receipt for every collection and that no other evidence of payment will be recognized.

165. Facsimile copies of the official receipt form, bearing a similar notice, will be framed and hung conspicuously in the offices of all who are authorized to receive money.

166. It will be the duty of supervising officials to see that such notices are conspicuously displayed in the offices, to check against the cash book as many of the official receipts as may appear to be necessary to establish the integrity of the records, and to verify the correctness of the amounts shown on a sufficient number of the retained copies of official receipts.

167. The enactment of a statute making it a penal offense for an officer to collect money on account of the Indian Service without immediately issuing his official receipt therefor would be the final step toward putting this phase of the work on a satisfactory basis.

168. At present, collections may be disposed of as follows:

(A) By deposit:

(1) To official credit:

(a) With Treasurer, U. S.

(b) With other depositories.

(2) To credit of individual Indians with bonded depositories.

(3) To personal credit of the disbursing officer.

(B) By disbursement.

169. In order to put the records in such shape that they can be effectively examined and to simplify the audit of disbursing officers' accounts, cash payments from collections and direct deposits therefrom to the credit of individual Indians and to the personal credit of disbursing officers will be discontinued. All collections will be placed promptly to the *official* credit of the officer in a depository selected for the purpose, and transfers to individual Indian bank accounts and deposits to the personal credit of the officer will then be made by check.

170. The former practice of permitting disbursements to be made in cash either before or after the money is deposited to the official credit of the officer is unwise and will be discontinued except for payments to Indian pupils (see pars. 212 to 218).

171. The practice followed by some disbursing officers of paying vouchers (other than individual Indian money vouchers) by checks on two or more depositories is confusing and results in an unnecessary increase of work in the audit of the accounts. This practice will be discontinued and all public vouchers will be paid by checks drawn on the Treasurer of the United States unless such a course would result in the transfer of public funds to unauthorized depositories.

172. Likewise the practice of drawing checks on more than one official depository in payment of individual Indian money vouchers will be discontinued except under unusual circumstances, and no payment on a single voucher will be made by checks on more than one depository.

GENERAL RECORDS AND PROCEDURE.

CASH BOOK.

173. In accordance with the theory advanced in paragraphs 157 and 158, no attempt has been made in the cash book (Exhibit 84) to classify moneys by appropriations. Receipts on accountable warrants will not be entered in the cash book, for that book is designed to show only collections and proceeds of checks drawn for cash by disbursing officers (see pars. 212 to 218) and the disposition of such proceeds. In other words, the balance shown by the cash book will represent at all times the actual cash in the possession of the disbursing officer.

174. A consolidated debit entry will be made daily in the cash book to cover all the collections for the day, the total amount entered being the sum of the official receipts issued during the day. This total will be analyzed under two heads: "Collection vouchers" and "Special deposits and individual Indian moneys." The numbers of the official receipts will be shown under the heading "Numbers of official receipts."

175. These official receipts will then be assorted by appropriations, and consolidated postings will be made to the debit of "Disbursing officer's cash" on

the proper sheets in the appropriation ledger, "Allotments," "Unavailable funds," or "Individual trust funds" receiving credit as prescribed in paragraphs 117-120.

176. The total of the column headed "Collection voucher" enters into the "Summary of disbursing officer's transactions" in the monthly trial balance (see pars. 107, 108), which in turn will be checked against "Collection vouchers" in the general accounts. As transactions in "Special deposits" and "Individual Indian moneys" are ignored in the general accounts, a correction made in the appropriation ledger in the original classification of receipts as between "Special deposits" or "Individual Indian moneys" and other appropriations involves a corresponding correction in the cash book (see entry of July 31, 1917, Exhibit 84.)

REMITTANCE REGISTER.

177. All deposits of collections will be itemized on a remittance register (Exhibit 85). On this register spaces are provided for number, date, drawer, payee, indorsers, drawee bank, and amount.

178. The right-hand end of the form consists of a coupon of the same width as an ordinary deposit slip. It is printed on the back of one end of the sheet and is made to register with the face of that part of the principal sheet when folded over. In preparing a form for a remittance, this coupon will be folded back on the perforated line and a sheet of pencil carbon inserted beneath it. A description of the items included in the remittance will then be written with an indelible pencil or stylographic pen, thus making at the same time a complete record of remittances and a deposit slip.

179. The total of each remittance will be entered as one item on the credit side of the cash book.

CHECK REGISTERS.

180. Forms for three check registers are submitted herewith, one for the United States Treasury (Exhibit 87), one for other official depositories (Exhibit 86), and one for individual Indian depositories (Exhibit 93).

181. The check register for the United States Treasury is arranged to show deposits and balance on the left-hand or debit side of the page. On the right-hand side provision is made for the number and date of check, name of payee, voucher number, and amount, classified under "Disbursement vouchers, this unit," "Disbursement vouchers, other units," and "Other checks."

182. The check register for other official depositories is also arranged to show deposits and bank balance on the left-hand side of the page. On the right-hand side provision is made for the number and date of check, name of payee, voucher number, and amount.

183. All check register sheets are arranged to record 50 checks to the page. They will be numbered in folio, the folio number forming all but the last two

digits of the check number. These numbers will be printed on the sheets, numbers on the left-hand page running from 0 to 49 and numbers on the right-hand page from 50 to 99.

184. When preparing a requisition on the Secretary of the Treasury for funds, the central office will make a duplicate thereof (Exhibit 27), which will serve as a notice to the field officer that the funds are in transit.

185. Upon receipt of advice from the Treasurer that the amount requisitioned has been credited to the account of the disbursing officer, the total of the requisition will be entered in the deposit column of the check register for the United States Treasury, and the amount advanced from each appropriation will be debited to "Disbursing officer's cash" and credited to "Treasury cash" on the proper sheet of the appropriation ledger. (See par. 116.)

186. Similarly, upon the deposit of cash to the official credit of the officer or the transfer of funds between depositories, postings will be made to the "Deposit" column of the register for the receiving depository.

187. The check register for individual Indian banks is discussed in paragraph 193.

INDIVIDUAL INDIAN BANK ACCOUNTS.

IN GENERAL.

188. Paragraph 101 of "Regulations concerning the handling of individual Indian moneys," approved by the Secretary of the Interior July 14, 1913, provides that—

Immediately upon the determination of any funds in the hands of a disbursing officer as the property of an individual Indian, the funds must be deposited to the Indian's credit in a bank bonded to the United States * * * unless * * * the officer has authority to pay the funds to the Indian owner; in the latter event the officer must make immediate payment.

189. These deposits will be made either to time accounts or to open accounts. Both will draw interest, which will be credited on June 30 and December 31. Withdrawals will be made by checks signed by or on behalf of the Indian depositor and countersigned by the disbursing officer.

190. The necessary records for handling individual Indian bank transactions are (1) individual account ledgers, (2) check register, and (3) journal vouchers covering deposits to, transfers between, and payments from, accounts.

INDIVIDUAL INDIAN ACCOUNT LEDGER (EXHIBIT 94).

191. This ledger sheet replaces Form 5-142, now in use and is similar in design to the standard depositors' ledger used by banks.

192. A separate account will be opened with each Indian for whom moneys are to be deposited, and to each new account will be given the next consecutive number in the series assigned to the bank in which the deposit is made—that is to say, a series of numbers

will be assigned to each bank when it is designated as a depository and all individual accounts opened in this bank will be consecutively numbered. All sheets will then be arranged in the order of the numbers of their accounts, and index sheets bearing the name of the bank will be inserted immediately in front of the first account in each bank.

CHECK REGISTER (EXHIBIT 93).

193. The check books formerly in use will be abandoned, and a check register and checks in pads will be substituted therefor. This check register is designed as a loose-leaf record, consisting of sheets for each depository bank grouped in a binder behind properly indexed guides. These sheets will record 50 checks to the page and will be numbered in folio, the folio number forming all but the last two digits of the check number. The columns on the left-hand side of the page will show deposits and balance and columns on the right-hand side will show the number and date of check, number of authority for issue, payee, for what issued, depositor and account number to be charged, amount, and total for the month.

JOURNAL VOUCHERS.

194. The following journal vouchers will be used: (1) "Deposits to credit of individual Indians" (Exhibits 34, 35, 36), (2) "Transfers between individual Indian bank accounts" (Exhibits 31, 32, 33), (3) "Miscellaneous journal voucher" (Exhibits 40, 42). These forms are described in paragraphs 86 to 90.

PROCEDURE.

Deposits.

195. For all deposits to be made in any bank at any one time the form "Deposits to credit of individual Indians" (Exhibits 34, 35, 36) will be prepared in triplicate, showing, on the duplicate, the appropriations to be credited. All three copies of this form will be turned over to the clerk in charge of the disbursing officer's official account, who will verify the total and draw a single check in favor of the bank, placing the number of this check on all copies in the space provided for that purpose. He will then mail the original (Exhibit 34) with the check and send the triplicate (Exhibit 36) to the clerk in charge of bank accounts. Individual ledger accounts will be posted from this triplicate and the total will be posted in the deposit column of the proper check register.

196. From the duplicate copy (Exhibit 35) the clerk in charge of the appropriation ledger will make the necessary entries to adjust appropriations, as outlined in paragraph 138.

197. When the depositories have furnished quarterly statements of individual accounts for the periods ending June 30 and December 31 the interest credited to each individual will be entered on his ledger account

and the total credited to all individuals, as shown by a summary statement from the banks, will be entered in the "Deposit" column of the check register (see pars. 90, 121).

Disbursements.

198. All checks should be drawn from entries in the check register—that is, the entry in the register should be made first and the check should be written therefrom. This method will insure a complete record of all checks drawn.

199. The individual ledger accounts will be posted from the register and the items checked off as posted. It will be observed that with no additional labor a control is thus established for the accounts carried in each depository.

Transfers between bank accounts.

200. Transfers between bank accounts will be separated into their elements and treated as disbursements and collections—that is, a transfer will be made by drawing a check of the same series that is used for ordinary disbursements, recording it, and including its amount in the total payments reported to the appropriation ledger clerk (see par. 202).

201. For all such transfers the form "Transfers between individual Indian bank accounts" (Exhibits 31, 32, 33) will be prepared. This will be treated in the same manner as "Deposits to the credit of individual Indians," outlined in paragraphs 195, 196. The appropriation ledger entries to be made for this purpose are described in paragraphs 139, 140.

Reports to Appropriation Ledger Clerk.

202. At the end of each month the clerk in charge of bank accounts will prepare a miscellaneous journal voucher covering all disbursements from these accounts during the month and showing the closing balance. This entry will be made as follows:

Individual trust funds.....	\$
to	
Individual Indian banks,	
controlling account.....	\$

Exhibit 40 fully illustrates the procedure.

203. For interest credited a journal voucher will be prepared on the same form, the entry being:

Individual Indian banks,	
controlling account....	\$
to	
Individual trust funds.....	\$

Exhibit 42 illustrates the procedure in this case.

Control.

204. If paragraphs 138 to 141, which outline entries in the appropriation ledger on account of movement of money carried as "Individual Indian bank accounts," are considered in connection with the foregoing discus-

sion of disbursing officer's procedure, it will be observed that "Individual Indian banks, controlling account" in the appropriation ledger will receive summary debits and credits of all transactions recorded in the individual ledger accounts. The balance in this account will therefore control the balances shown in the check registers of depository banks, which in turn, as explained in paragraphs 195 to 199, will control the balances in the individual accounts carried in the respective banks.

Verification of Interest Credits.

205. Under the present system, on account of the volume of business, it is a laborious task to verify the interest credits to individual accounts in the field and in the auditor's office.

206. These credits should undoubtedly be verified, and in order to facilitate their verification in the auditor's office it is desirable that instructions be issued by the Commissioner of Indian Affairs requiring depository banks to submit semiannual consolidated statements including all accounts and showing total debits, total credits, total balance for each day during the period, and the aggregate interest credit at the close of the period.

207. This credit can be verified mechanically with considerable rapidity, and a test audit of the credits to individual accounts will then be made.

INDIVIDUAL INDIAN MONEYS, PUPILS.

208. Practically all individual Indian moneys of pupils will be carried to the official credit of disbursing officers. If carried as "Bank accounts" (see regulation quoted in par. 211) they will be treated in the same manner as other individual Indian bank accounts. There will be no objection to depositing these funds to the credit of individual pupils, but as the amounts are small the alternative plan is believed to be more desirable.

209. Whatever plan is followed, the accounts of pupils will be carried on the regular individual ledger sheet (Exhibit 94). The accounts will be numbered consecutively and the sheets will be filed in numerical order.

210. This ledger will be controlled either by the account "Individual Indian moneys, pupils" or the account "Individual Indian banks, controlling account" in the appropriation ledger; by the first if the funds are carried to the official credit of the disbursing officer and by the second if they are deposited to the credit of individual pupils.

211. Paragraphs 91 to 97 of "Regulations concerning the handling of individual Indian money," approved by the Secretary of the Interior July 14, 1913, make the following provisions as to these funds:

91. Any money belonging to a pupil of an Indian boarding school, as a pupil rather than a member of his tribe, in or coming into the custody of the disbursing officer of the school, except as provided

in paragraph 129, must be reported on the "Schedule and voucher for individual pupils' money" (Form 5-284), known as pupils' voucher, and reported on the account current as "Individual Indian money, pupils'."

92. A pupils' voucher must be submitted with each account unless no such funds are included in said account.

93. An officer may hold pupils' money in his official account, disbursing it in accordance with paragraph 11, or in accordance with special authorities he receives, or he may deposit them [it] under paragraph 101ff, and approve checks under the authority of paragraph 11, or in compliance with special authorities.

94. When convenient a pupil should receipt on the voucher for each cash payment when made to him. However, he must not receipt on the voucher until after the amount for which he is to receipt has been entered thereon, when his signature should be affixed opposite thereto.

95. If at the time of a cash payment it is inconvenient to secure the pupil's signature on the voucher, the same should be taken on Form 5-927.

96. If two or more cash payments are made to the same pupil during a quarter on the voucher, each must be listed separately and on a separate line. When it is convenient a pupil's receipt should be taken on the voucher after he has receipted on Form 5-927, and the latter receipt returned to him. In such cases, if two or more payments have been made to the same pupil during the quarter, for which cash receipts on Form 5-927 have been taken, the cash receipt entries on the voucher covering these items should appear as follows:

Amount paid.	Date of cash payment, etc.	Signature.
\$20.00 13.50	July 20 Sept. 31	
\$33.50		Marion Taylor.

The amount received for should appear under the dates of payment.

97. If a pupil's receipt for cash payments is not secured on the voucher, the original receipts on Form 5-927 must be submitted with the original voucher and clearly identified in the "Remarks" column.

212. The system of cash payments provided for in these regulations is believed to be bad. In lieu thereof, cash payments, when considered necessary or desirable, will be handled through an "imprest" or petty cash system. A check will be drawn for cash in an amount sufficient to meet the probable require-

ments for, say, two weeks and delivered to the pupils' cashier. The amount of this check will be debited in the cash book (Exhibit 84) to "Pupils' cashier," the posting being made from the check register.

213. Instead of signing separate receipts and also receipting on the voucher for payments, pupils will be provided with check books and will draw checks for all funds which they may require and which may, in the discretion of the proper school officials, be properly payable to them.

214. These checks will bear the account numbers of the individual pupils. They will be nonnegotiable, but they will provide a certain amount of business training for the pupils and will serve as vouchers to the disbursing officer's accounts. Stubs may be so arranged that the pupil can carry his own account, which he may check up periodically with the office records.

215. As pupils' checks are paid their amounts will be debited to the proper individual accounts and new balances extended.

216. On the last day of each month and at such intermediate times as his fund may require replenishing the pupils' cashier will prepare a journal voucher (Exhibit 39) for the appropriation ledger clerk and submit it, together with his canceled checks, through the disbursing officer. The disbursing officer will examine the voucher and the canceled checks and give the pupils' cashier proper credit in the cash book, retaining the canceled checks for file with his quarterly accounts.

217. Also, unless the petty cash fund is to be reduced, he will draw a check for cash in the exact amount of the canceled checks submitted and deliver it to the pupils' cashier. By this system the pupils' cashier will always have in his possession cash or canceled checks of pupils for the exact amount of the "imprest" fund.

218. Upon reimbursing the pupils' cashier as described above, the disbursing officer will check up the balance of cash held by him and, at least monthly, will see that the aggregate of balances shown by the pupils' ledger agrees with the proper controlling account (see par. 210).

GENERAL ACCOUNTING.

219. "General accounting," as the term is here used, embraces the systematic recording of all transactions that result in the acquisition, disposition, or change in form or ownership of property, exclusive of cash.

220. Cash does not enter into the field general accounts except as its movements liquidate assets or liabilities of the respective units. The movements of cash are fully recorded in the appropriation accounts already described.

ANALYSIS OF ACCOUNTS.

221. General accounts will be kept for each unit (such as agency, school, or irrigation project), regardless of appropriations. Fund accounts for each unit will be kept by appropriations. The general accounts kept under each unit will record the movements of 14 classes of assets (recap. accounts 1 to 14, inclusive) and 3 classes of liabilities (recap. accounts 15 to 17, inclusive). Such movements will be explained by 11 nominal accounts (recap. accounts 18 to 28, inclusive). The excess of the assets over the liabilities of a unit will be shown at the end of each fiscal year by a surplus account (recap. account 29). There are 29 general ledger or recap. accounts, classified as follows:

I. FIXED ASSETS (U. S.).

1. Unappraised public domain (par. 222).
2. Land and improvements (par. 223).
3. Buildings and plant (par. 224).
4. Equipment (par. 225).
5. Live stock (par. 226).

II. CURRENT ASSETS.

6. Stores (pars. 227-235).
7. Freight and handling (par. 236).
8. Local products (par. 237).
9. Accounts receivable (par. 238).

III. FIXED ASSETS (TRIBAL).

10. Unappraised tribal domain (par. 222).
11. Land and improvements (par. 223).
12. Buildings and plant (par. 224).
13. Equipment (par. 225).
14. Live stock (par. 226).

IV. CURRENT LIABILITIES.

15. Salaries and wages payable (par. 240).
16. Freight and transportation payable (par. 241).
17. Sundry accounts payable (par. 242).

V. VOUCHER ACCOUNTS.

18. Collection vouchers (pars. 243, 244).
19. Disbursement vouchers (pars. 245, 246).
20. Transfer vouchers issued (par. 247).
21. Transfer vouchers received (par. 248).

VI. EXPENSE AND INCOME ACCOUNT.

22. Operating expense (par. 249).
23. Operating income (par. 250).
24. Other income (par. 251).

VII. EXTRAORDINARY CHARGES.

25. Contingencies and losses (pars. 254-258).
26. Per capita, pro rata, and other payments to Indians (par. 259).
27. Prior year expense (pars. 260, 261).
28. Prior year income (par. 262).

VIII. CLOSING ACCOUNT.

29. Surplus (par. 263).

222. "Unappraised public domain" is a property, asset, or real account which merely recognizes the existence, at the unit on whose books this account appears, of a tract or tracts of public lands reserved or set aside from the public domain for the use of the Indian Service. Such tracts have not been appraised and were not obtained by the Indian Service by purchase (thus differing from land and improvements), but are really assets of the unit so long as they are available for use. In order to get these assets on the balance sheet of the unit, a nominal valuation of \$1 is assumed, for nothing without an indicated valuation can be recorded in books of account. No entries will be made in this account so long as the public domain remains in the reservation, but if it should be finally disposed of in its entirety, either by withdrawal by the United States Government or by sale or transfer to Indians, this account will be closed.

UNAPPRAISED PUBLIC DOMAIN.

DEBIT.

1. With a nominal valuation of \$1 merely to recognize the existence of unappraised public domain reserved for use of the service, at the same time crediting "Surplus."
(The debit balance of this account represents fixed assets and will be included in the balance sheet.)

CREDIT.

1. With the nominal valuation of \$1 if all unappraised public domain is withdrawn from the reservation, allotted, or transferred to Indians, at the same time debiting "Surplus."
2. With the nominal valuation of \$1 if all public domain is sold, at the same time debiting "Accounts receivable."

223. "Land and improvements" is a property, asset, or real account which represents the purchase price or, if that is not known, at least the estimated purchase price of all tracts of land and permanent improvements thereon (except buildings), including, in addition to the first cost of the land, all permanent improvements made after purchase, such as grading, filling in, sodding, terracing, planting trees and shrubs, ditching, digging canals, laying riprap, fencing, surveying, and monumenting. A fixed property card (Exhibit 103) will be prepared for each of these tracts, showing its location, cost, and character in sufficient detail to identify it. As improvements are made on land their cost will appear first in a cost account (see par. 272). When the project is completed "Land and

improvements" will be debited and the cost account credited with the cost of the improvements (see par. 336). This amount should be entered on the fixed property cards for "Land and improvements." If the tract on which the improvements have been made is not included in the card inventory a new card should be prepared; otherwise the cost of the construction or improvement work may be added to the card prepared for the tract of land improved.

LAND AND IMPROVEMENTS.

DEBIT.	CREDIT.
<p>1. With first cost of all land and improvements purchased, at the same time crediting "Sundry accounts payable."</p> <p>2. With the cost of permanent improvements subsequently made on land, at the same time crediting either "Operating expense," or, if improvements be made by other than Government agencies, "Sundry accounts payable."</p> <p>(The debit balance of this account represents fixed assets and will be included in the balance sheet.)</p>	<p>1. With the book valuation of land sold, at the same time debiting "Accounts receivable."</p> <p>2. With the book valuation of permanent improvements destroyed, at the same time debiting "Contingencies and losses."</p> <p>3. With the book value of land and improvements transferred to another unit, at the same time debiting "Transfer vouchers issued."</p>

224. "Buildings and plant" is a property, asset, or real account which indicates the cost or the estimated cost of all buildings and inclosed permanent or stationary machinery in the possession of the unit and owned by the United States Government. Equipment should not be included as part of the plant. Plant should consist only of heavy and stationary machinery that may properly be considered a part of the inclosing buildings, such as elevators, electric wirings, dumb-waiters, furnaces, chandeliers, or fire-places. (In this connection see par. 225, describing equipment.) From time to time, as permanent improvements are made in buildings, this account will be debited and the construction and engineering cost accounts credited. (See par. 336.)

BUILDINGS AND PLANT.

DEBIT.	CREDIT.
<p>1. With cost price of all buildings and plant purchased, at the same time crediting "Sundry accounts payable."</p> <p>2. With cost of buildings and plant constructed or betterments made by local shops of the unit, at the same time crediting "Operating expense."</p> <p>(The debit balance of this account represents fixed assets and will be included in the balance sheet.)</p>	<p>1. With book value of buildings and plant sold, at the same time debiting "Accounts receivable."</p> <p>2. With book value of buildings and plant destroyed, at the same time debiting "Contingencies and losses."</p> <p>3. With book value of buildings and plant transferred to other units, at the same time debiting "Transfer vouchers issued."</p>

225. "Equipment" is a property, asset, or real account which indicates the cost or the estimated cost of all fixed or lasting property not included in "Land and improvements" or in "Buildings and plant" (see par. 222 to 224), which is used in the conduct of business. Equipment and other real or fixed assets may be distinguished from expendable property, such as supplies and material, because fixed assets do not materially change form in the course of their use, whereas supplies and material disappear as such when used. "Equipment" represents the value of furniture, tools, implements, wagons, automobiles, motorcycles, and other movable articles that are not materially

changed by use. This account will receive many debits by reason of frequent purchases and issues from stores and many credits through losses, breakages, and transfers. All items of property that do not properly or naturally fall into one of the other general classifications of fixed assets should be classified under this heading.

EQUIPMENT.

DEBIT.	CREDIT.
<p>1. With purchases, at the same time crediting "Sundry accounts payable."</p> <p>2. With stores issued, at the same time crediting "Stores" and "Freight and handling."</p> <p>3. With equipment acquired by construction, at the same time crediting "Operating expense."</p> <p>4. With transfers from another unit, at the same time crediting "Transfer vouchers received."</p> <p>(The debit balance of this account represents fixed assets and will be included in the balance sheet.)</p>	<p>1. With book valuation of equipment lost, destroyed, or stolen, at the same time debiting "Contingencies and losses."</p> <p>2. With book valuation of equipment transferred to another unit of the service, at the same time debiting "Transfer vouchers issued."</p> <p>3. With book valuation of equipment dropped from account by sale, at the same time debiting "Accounts receivable."</p>

226. "Live stock" is a property, asset, or real account which indicates the cost or estimated value of all live stock at the unit, whether to be used as work animals, for breeding, or for subsistence. This classification will include horses, mules, sheep, goats, cattle, pigs, and other animals. Debits to this account will be made as a result of purchases and of natural increases. Credits will be made as animals die, or are sold, lost, stolen, or transferred.

LIVE STOCK.

DEBIT.	CREDIT.
<p>1. With purchases, at the same time crediting "Sundry accounts payable."</p> <p>2. With natural increases (by birth), at the same time crediting "Operating expense."</p> <p>3. With book value of animals received by transfer from another unit, at the same time crediting "Transfer vouchers received."</p> <p>(The debit balance of this account represents fixed assets and will be included in the balance sheet.)</p>	<p>1. With book valuation of animals slaughtered for subsistence, at the same time debiting "Local products" or "Operating expense."</p> <p>2. With book valuation of animals dropped from account by reason of losses by death, theft, or otherwise, at the same time debiting "Contingencies and losses."</p> <p>3. With book valuation of animals transferred to other units of the service, at the same time crediting "Transfer vouchers issued."</p>

227. "Stores" is a property, asset, or real account which represents the cost price of unused property held in stock for future issue.

STORES—THEORY OF COSTS.

228. The cost of supplies issued from the local storehouse to the different departments of the unit may be said to include the following elements: (1) Prime cost, per contract; (2) overhead expenses of contracting for and ordering supplies in the central office; (3) cost of transporting such supplies from central warehouses in Chicago, St. Louis, and San Francisco, or other points, to storehouses in the field, including (a) salaries and wages at warehouses, (b) cartage in and cartage out, (c) all other expenses of operating warehouses, (d) freight from central warehouses to field storerooms; (4) cost of handling supplies in local storehouses from date of receipt to date of issue, including (a) cartage and delivery, (b) salaries and wages of storekeepers and assistants, laborers, etc., (c) all other expenses of operating storeroom.

229. The cost of purchasing and handling supplies should be added to the prime cost of all supplies used in any activity in order to determine the cost of that activity; in other words, the cost of supplies must be determined by computing the total expenditure incident to their acquisition and their delivery at the places where they are needed.

STORES—APPLIED COSTS.

230. This theory should not be lost sight of, but all supplies should be followed from contractor to central warehouses and from central warehouses to local storehouses at *prime cost* and should be issued at *prime cost* plus a percentage to cover costs of handling, freight, cartage, and storage. Therefore the cost of supplies other than the prime cost will not appear until the supplies are actually issued.

231. The cost of stores on hand will therefore be represented by two recap. accounts—"Stores," the prime cost, and "Freight and handling," the undistributed or indirect cost.

232. The account "Indirect cost of supplies," in the cost ledger will contain all charges incident to the purchase, handling, and storage of supplies, including pro rata charge for services of the central warehouses; transportation and cartage on supplies, and all charges for handling supplies at local storeroom. At the end of each month the total of this account will be carried to the debit of "Freight and handling" and a corresponding credit will be made to "Operating expense" under "Transfers," in the cost account "Indirect cost of supplies."

233. It is technically correct to add the cost of handling each article of supplies to the prime cost of the article, but the cost of handling can not be exactly determined, in view of the fact that the expenses of the central office and the expenses of the central warehouses can not be definitely allocated to any particular requisition.

234. In practice, the total cost of handling supplies may be allocated to the several projects whereon the supplies were used, on the theory that the ratio of consumption of supplies to the cost of handling is constant, or practically so.

235. For this purpose, at the close of each month the percentage which "Freight and handling" bears to "Stores" will be determined by comparing the balances of these two accounts as shown by the recap. This percentage will be added to the amount of all requisitions covering issues during the following month. (See note following Transaction 12.)

STORES.

DEBIT.	CREDIT.
1. With purchases, at the same time crediting "Sundry accounts payable."	1. With book value of stores issued, at the same time debiting the proper expense or asset accounts affected.
2. With transfers of stores from other units, at the same time crediting "Transfer vouchers received."	2. With book value of stores destroyed by fire, tornado, flood, or otherwise, at the same time debiting "Contingencies and losses."
(The debit balance of this account represents current assets and will be included in the balance sheet.)	3. With book value of all stores transferred to other units, at the same time debiting "Transfer vouchers issued."

236. "Freight and handling" is an asset or real account which indicates the undistributed charges for the purchase, transportation, storage, and delivery of supplies. It represents an additional cost of stores and may therefore be considered as increasing the asset value of stores.

FREIGHT AND HANDLING.

DEBIT.	CREDIT.
1. At the end of each month with the net total of the cost account "Indirect cost of supplies" at the same time crediting "Operating expense."	1. With pro rata distribution of charges among cost or fixed-asset accounts to which stores are issued each month, at the same time debiting "Operating expense" or fixed-asset accounts.
(The debit balance of this account represents current assets and will be included in the balance sheet.)	

237. "Local products" is a property, asset, or real account which indicates the production or purchase cost of supplies acquired at the unit by manufacture, agriculture, or local purchase, to which, obviously, no surcharge for freight and handling should be added.

Such supplies, if obtained in considerable quantities and held in stock for future issue, should be recorded on card inventories in the same manner as stores and should be issued upon requisitions.

LOCAL PRODUCTS.

DEBIT.	CREDIT.
1. With production cost of supplies acquired by manufacture, agriculture, horticulture, stock raising, etc., at the same time crediting "Operating expense."	1. With total of requisitions covering issues of local products, at the same time debiting the proper operating expense or fixed-asset account.
2. With cost price of all supplies purchased locally upon which no surcharge should be added, at the same time crediting "Sundry accounts payable."	2. With book value of local products destroyed by fire, tornado, flood, or otherwise, at the same time debiting "Contingencies and losses."
(The debit balance of this account represents current assets and will be included in the balance sheet.)	3. With book value of all local products transferred to other units, at the same time debiting "Transfer vouchers issued."

238. "Accounts receivable" is an asset or real account which indicates the amount due the unit for services rendered or property sold.

ACCOUNTS RECEIVABLE.

DEBIT.	CREDIT.
1. With the total amount of all bills rendered, at the same time crediting "Operating income" or "Other income."	1. With amount of all collections, at the same time debiting "Collection vouchers."
(The debit balance of this account represents current assets and will be included in the balance sheet.)	

239. "Accounts payable," for convenience in analyzing, is subdivided into three control accounts: (1) "Salaries and wages payable," (2) "Freight and transportation payable," (3) "Sundry accounts payable."

240. "Salaries and wages payable" is a liability or real account which represents the indebtedness of the Government for services rendered by its employees.

SALARIES AND WAGES PAYABLE.

DEBIT.	CREDIT.
1. With all payments of salaries and wages, at the same time crediting "Disbursement vouchers."	1. With the amount of all salaries and wages earned, at the same time debiting "Operating expense."
	(The credit balance of this account represents current liabilities and will be included in the balance sheet.)

241. "Freight and transportation payable" is a liability or real account which indicates the indebtedness of the Government on account of unpaid bills of lading and transportation requests issued on behalf of the unit.

FREIGHT AND TRANSPORTATION PAYABLE.

DEBIT.	CREDIT.
1. With all payments of bills of lading or transportation requests, at the same time crediting "Disbursement vouchers."	1. With the amount of all bills of lading and transportation requests issued, at the same time debiting "Operating expense."
	(The credit balance of this account represents current liabilities and will be included in the balance sheet.)

242. "Sundry accounts payable" is a liability or real account which indicates the indebtedness of the Government for services or supplies received, exclusive of such services as are included in the foregoing two subdivisions of "Accounts payable."

SUNDRY ACCOUNTS PAYABLE.

DEBIT.

1. With actual payments of sundry bills, at the same time crediting "Disbursement vouchers."

CREDIT.

1. With the cost of all supplies purchased and services received, except those included in "Salaries and wages payable," or "Freight and transportation payable," at the same time debiting the proper asset or expense account.
(The credit balance of this account represents current liabilities and will be included in the balance sheet.)

243. "Collection vouchers" is a nominal account which indicates the extent to which accounts receivable of the unit have been liquidated by collection (see par. 337). When accounts receivable that are carried as current assets of the unit are liquidated by collection, the total of the assets of that unit will have been diminished; therefore, "Collection vouchers" measures a reduction of "Surplus" (see par. 263).

244. This account should be closed at the end of the fiscal period by debiting "Surplus" and crediting "Collection vouchers" with the amount of the debit balance in the latter account. During the fiscal year "Collection vouchers" will be debited with all collections made on account of the unit by the local collecting officer or by other collecting officers.

COLLECTION VOUCHERS.

DEBIT.

1. With the total amount of cash actually collected by all collecting officers, at the same time crediting "Accounts receivable."

CREDIT.

1. At the close of fiscal period with net debit balance, contra, at the same time debiting "Surplus."

245. "Disbursement vouchers" is a nominal account which indicates a reduction in total liabilities by reason of the payment of a liability of the unit by the local disbursing officer or by other disbursing officers. This account is the opposite of "Collection vouchers," discussed in paragraph 243. All unpaid bills pertaining to the unit are considered current liabilities, and consequently all payments of such unpaid bills represent a reduction in liabilities and therefore an increase in "Surplus" (see par. 263).

246. At the close of the fiscal period, "Disbursement vouchers" will be debited and "Surplus" credited with the amount of the credit balance in the former account. This entry closes "Disbursement vouchers" into "Surplus."

DISBURSEMENT VOUCHERS.

DEBIT.

1. At the close of the fiscal period with amount appearing as a credit balance, contra, at the same time crediting "Surplus" in like amount.

CREDIT.

1. With payments of liabilities, at the same time debiting "Salaries and wages payable," "Freight and transportation payable," or "Sundry accounts payable."

247. "Transfer vouchers issued" is a nominal account which indicates the charges for property furnished or services performed for the benefit of another unit of the service. Consequently this

account reduces the surplus of the unit. (This account has no reference to transfers of individual Indian moneys.)

TRANSFER VOUCHERS ISSUED.

DEBIT.

1. With the total value of property transferred to, or services performed on behalf of, another unit, at the same time crediting the proper asset or income account.

CREDIT.

1. At the close of the fiscal period with amount appearing as a debit balance, contra, at the same time debiting "Surplus."

248. "Transfer vouchers received" is a nominal account which represents the charges for property received from or services rendered on behalf of the unit by another unit. (This has no reference to transfers of individual Indian moneys.) "Transfer vouchers received" invariably represents an increase in assets or a reduction in liabilities and therefore a credit to "Surplus."

TRANSFER VOUCHERS RECEIVED.

DEBIT.

1. At the close of the fiscal period with amount appearing as a credit balance, contra, at the same time crediting "Surplus."

CREDIT.

1. With total value of property or services received from other units, at the same time debiting the proper asset or expense account.

249. "Operating expense" is a nominal control account which represents the total of all current expenses as subclassified and distributed among the different cost features of the unit. This control account includes *all* current expenses, whether for operation of the service; for maintenance, repair, or betterment of property; or for construction or other work. The details of this account will be kept on cost-ledger sheets for each feature. (See pars. 272 and 273.)

OPERATING EXPENSE.

DEBIT.

1. With all salaries and wages earned, at the same time crediting "Salaries and wages payable."
2. With all materials and supplies issued and used (including surcharge for freight and handling), either in operation of the service or for construction and repair, at the same time crediting "Stores" and "Freight and handling."
3. With book valuation of local products consumed, at the same time crediting "Local products."
4. With total cost of repairing and preserving property, at the same time crediting "Sundry accounts payable," "Transfer vouchers received," or "Operating expense," the account to be credited depending upon whether such services be performed, respectively, by private agencies, by other units, or by shops of the same unit.
5. With total cost of transportation and subsistence or per diem of personnel engaged on official travel, at the same time crediting "Sundry accounts payable" or "Freight and transportation payable."
6. With expenses not otherwise classified, at the same time crediting "Sundry accounts payable," "Transfer vouchers received," or "Operating expense," the account to be credited depending upon whether such services be performed, respectively, by private agencies, by other units, or by other shops of the same unit.

CREDIT.

1. With transfers of shop costs, at the same time debiting the proper asset or expense accounts.
2. With amount of operating expenses charged to other units, at the same time debiting "Transfer vouchers issued."
3. At the close of the fiscal period with amount appearing as a debit balance, contra, at the same time debiting "Surplus."

250. "Operating income" is a nominal control account which indicates the extent to which assets

("Accounts receivable") have been increased as a result of operation of the service through the several cost features. The details of this account will be kept on cost-ledger sheets for each feature. (See pars. 272 and 286.)

OPERATING INCOME.

DEBIT.

1. At the close of the fiscal period with amount appearing as a credit balance, contra, at the same time crediting "Surplus."

CREDIT.

1. With earnings accruing from operation of the service, at the same time debiting "Accounts receivable."

251. "Other income" is income derived from other sources than operation.

OTHER INCOME.

DEBIT.

1. At the close of the fiscal period with amount appearing as a credit balance, contra, at the same time crediting "Surplus."

CREDIT.

1. With accruals of all income from other sources than operation, at the same time debiting "Accounts receivable."
2. With the difference between the book value and sale or transfer price of property, at the same time debiting "Accounts receivable."

252. "Extraordinary charges" is a group of accounts which indicates reduction in assets or increase in liabilities resulting from unusual, unexpected, or extraordinary events or conditions, such as fire, tornado, theft, death of animals, bad debts, as well as payment or other liquidation of certain prior fiscal year obligations not hitherto taken into account. (See par. 261.)

253. The "Extraordinary charges" group of accounts includes (1) "Contingencies and losses"; (2) "Per capita, pro rata, and other payments to Indians"; (3) "Prior fiscal year charges."

254. "Contingencies and losses" is a nominal account which indicates the extent to which assets have been reduced or liabilities increased on account of unusual or extraordinary causes not resulting from current operation. For convenience also this account will receive debits representing losses resulting from depreciation.

DEPRECIATION.

255. By the term "depreciation" is meant the lessening of the asset value of property (equipment, plant, etc.) used in the operation of the service. Depreciation may be caused by use (wear and tear), by the action of the elements during a period of nonuse (as by rusting, drying out, and warping), or by inadequacy and obsolescence (as when business outgrows the equipment, or new inventions or new processes that require new machinery are introduced). Depreciation may affect canals, bridges, or roads, as well as buildings, machinery, and animals. Small breakages are usually repaired as they occur, and the cost of the repairs is charged to current operation; accidents, catastrophes, and epidemics can not be foreseen, but prudence requires that a business be prepared to meet such contingencies, either by insurance or by setting aside a reserve. Depreciation due to the advancing age of animals and the deterioration of buildings and equipment, leading inevitably to their death or their discard, can be foreseen and must be provided for by all commercial enterprises. Provision may be made for such depreciation by a systematic gradual accumulation of funds to replace the property, theoretically, on the date when it is finally discarded.

256. There are two principal reasons for making systematic provision for depreciation in all commercial undertakings—first, to avoid the impairment of capital assets by providing funds from which to make replacements, and, second, to make possible the fixing of correct selling prices by including in the costs of production a proper charge for depreciation. For example, a furniture manufacturer uses lumber and services in producing a chair. He also uses his machinery. The cost of the chair is made up of the cost of the lumber and the cost of the services used and also the depreciation in the value of equipment used in its production. If he sells the chair at a price that covers only the cost of labor, he will be presenting to his customer the lumber and that part of his investment in the machinery that is expended in making the chair. The lumber is a quick or liquid asset; the equipment and factory buildings are capital or fixed assets. The loss of the liquid asset is easily perceived, but the loss of the fixed asset is not so apparent.

257. Under existing law funds accumulated during a period of years to cover depreciation could not be used unless appropriated by Congress. Furthermore, as funds are now provided by appropriation for replacing and repairing property, no necessity exists for accumulating a reserve therefor; also, as the Indian Service sells few of its products, there is no need to consider depreciation in order to fix prices.

258. For these reasons, no provision is made herein for recording the accrual of depreciation, but the book value of property lost or discarded and the difference between the book value and the sale price of property sold at a loss will be charged to "Contingencies and losses."

CONTINGENCIES AND LOSSES.

DEBIT.

1. With book value of property destroyed, lost, or stolen, at the same time crediting the appropriate asset account.
2. With difference between the book value and the sale or transfer price of property, at the same time crediting the appropriate asset account.

CREDIT.

1. At the close of the fiscal period with amount appearing as a debit balance, contra, at the same time debiting "Surplus."

259. "Per capita, pro rata, and other cash payments to Indians" includes all cash paid to individual Indians except payments from "individual Indian moneys." Such payments are usually, but not necessarily, made from tribal funds.

PER CAPITA, PRO RATA, AND OTHER CASH PAYMENTS TO INDIANS.

DEBIT.

1. With amount of cash paid to Indians, individually, at the same time crediting "Disbursement vouchers."

CREDIT.

1. At the close of the fiscal period with amount appearing as a debit balance, contra, at the same time debiting "Surplus."

260. "Prior-year expense" is a nominal account which indicates expenditures occasioned by reason of former fiscal-year transactions.

261. Mr. Robert H. Montgomery, in discussing transactions of this class, says:

It is perhaps superfluous to mention that the items of expenses in a profit and loss account embrace those which have accrued during the period, whether paid for or not. At the closing date all accrued expenses, rents, taxes, interest, and similar items should be ascertained and entered as liabilities on one side and charged to their respective expense accounts on the other.

As many of these expenses are more or less unusual in their nature, it seems unavoidable that some are omitted. The question then arises in subsequent audits as to whether the items applying to prior periods should be charged to surplus or included among the current expenses of the period in which paid. There are two reasons in favor of the latter practice and no good reason in favor of the former

In the first place, where charges are made against an old book surplus it simply means that so far as published accounts go they are never in evidence. That is, the items were not known at the time and were therefore omitted from the period in which they belonged, and being eliminated from the period in which paid they practically disappear.

The most valuable records compiled are comparative schedules of earnings and expenses, and where these are carried along from year to year it is practically impossible to adjust reports which are perhaps a year old and of which frequent use has been made. Therefore proper accounting practice permits the inclusion of such items in the current profit and loss account without calling special attention to the matter, unless the items are large enough to alter materially the results, in which case the items are deducted from the net profit of the current year before a transfer to surplus is made. Where the items are comparatively small it may be assumed that corresponding items are omitted from the current accounts and will have to be taken care of in the subsequent period.

This must not be construed as an excuse for closing accounts before every known liability is taken into consideration. The auditor who does not satisfy himself that all known liabilities and those which should be known are included in a balance sheet is guilty of negligence and deserves any consequence which may ensue. (Pages 225-226, Auditing Theory and Practice, second edition.)

PRIOR-YEAR EXPENSE.

DEBIT.	CREDIT.
1. With large items of expense pertaining to a former fiscal period but taken into account during the current fiscal year, at the same time crediting the proper asset or liability account.	1. With all large debit adjustments of accounts payable where an amount in excess of the correct debit has in former years been charged to expense, at the same time debiting the proper subdivision of "Accounts payable." 2. At the close of the fiscal period with amount appearing as a debit balance, contra, at the same time debiting "Surplus."

262. "Prior-year income" is a nominal account which indicates increases in assets due to earnings or income of former years not hitherto taken into account (see pars. 252 and 261.)

PRIOR-YEAR INCOME.

DEBIT.	CREDIT.
1. With large credit adjustments of accounts receivable, where an amount in excess of the correct credit to income has been taken into the prior year accounts, at the same time crediting "Accounts receivable." 2. At the close of the fiscal period with amount appearing as a credit balance, contra, at the same time crediting "Surplus."	1. With large items of income pertaining to former fiscal periods not previously taken into account, at the same time debiting "Accounts receivable."

263. "Surplus" measures the excess of assets over liabilities. It is a "closing" account, to which postings are made only at the end of the fiscal period.

SURPLUS.

DEBIT.	CREDIT.
With debit balances in the following accounts: 1. "Collection vouchers." 2. "Transfer vouchers issued." 3. "Operating expense." 4. "Contingencies and losses." 5. "Prior-year expense."	With credit balances in the following accounts: 1. "Disbursement vouchers." 2. "Transfer vouchers received." 3. "Operating income." 4. "Other income." 5. "Prior-year income." (The credit balance of this account will be included in the balance sheet.)

NUMERAL DESIGNATION OF ACCOUNTS.

264. For convenience in classifying, registering, and posting, the following system of numeral designation of accounts will be used:

(1) Recapitulation or general ledger accounts: The numbers will be those appearing in column "Recap. No." on the recapitulation of register, each number to be followed by the letter "A" if the amount be a debit, or by the letter "B" if the amount be a credit; for example,

Debit to "Stores," 6A.

Credit to "Stores," 6B.

Debit to "Collection vouchers," 18A, etc.

(2) Feature or cost accounts: The numbers for both debit and credit amounts will be those that appear at the top of the cost ledger sheet; for example (refer to suggested list of cost accounts in par. 273),

General expenses, 1.

Upkeep of grounds, 3, etc.

(3) Operating expense and operating income accounts: To designate the particular subclassification of expense or income a decimal will be used immediately after the cost account number, as follows:

Operating expense.

- .01 Salaries and wages, regular employees.
- .02 Salaries and wages, irregular employees.
- .03 Material and supplies, ———.
- .04 Material and supplies, ———.
- .05 Material and supplies, miscellaneous.
- .06 Repairs and preservation of property.
- .07 Traveling expenses, including per diem.
- .08 Expenses not otherwise classified.
- .09 Transfers (credit).

Operating income.

- .10 Rental of buildings.
 - .11 Water rentals.
 - .12 Heirship fees.
 - .13 Tuition fees.
 - .14 School products.
 - .15 Advertising fees.
 - .16 Farm products.
 - .17 Miscellaneous.
- (4) Other income account: To designate the particular kind of income, the decimals .18 to .28 will be used, as follows:
- .18 Fines.
 - .19 Trespass fees.
 - .20 Grazing and pasturage.
 - .21 Leases.
 - .22 Royalties.
 - .23 Rights of way.
 - .24 Sale of unappraised lands.
 - .25 Sale of unappraised timber.
 - .26 Profit on sales of appraised assets.
 - .27 Damages.
 - .28 Miscellaneous.

No subsidiary record will be maintained for other income, but the account will be analyzed from the registers when such information is required.

265. The number codes described above will be used on all registers and other field records, but the full name of the account will be used in all statements prepared for the central office.

DETAILED PROPERTY RECORDS.

CARD INVENTORY.

266. When goods are received in any storeroom the invoice or bill therefor will be certified by the storekeeper and entries will be made on the store cards (Exhibit 102) giving, in the columns provided, the name, description, and unit of measurement of the article, the location of the stock (as bin, shelf, or section of the warehouse), the date and document number of each receipt, the quantity, the unit price, and the amount represented by the invoice. When goods are issued on requisition similar entries will be made for each issue. The unit price to be used on the requisition will be the same as the unit price shown on the store cards, so that when all the goods represented by receipts have been issued, not only the "Quantity" but, the "Amount" columns will balance. New balances will be extended in the "Balance" columns with each entry, so that a verification of the card inventory of any part of the stores can at any time be made by drawing the cards, referring to the "Balance" columns, and checking the goods recorded as on hand with the goods actually in the storehouse. The accuracy of these records may also be tested by determining the total of the "Balance" columns of all cards for each class of property and comparing that figure with the corresponding debit balances as shown by the recap.

267. All property will be grouped into the following classes:

- (a) Unappraised public (or tribal) domain.
- (b) Land and improvements.
- (c) Buildings and plant.
- (d) Equipment.
- (e) Live stock.
- (f) Stores.
- (g) Local products.

And by ownership into three general classes:

- (h) United States Government.
- (i) Tribal.
- (j) Mixed.

268. To insure uniformity of classification of charges and equitable distribution of costs of freight and handling practically all purchases of materials and supplies will be entered as "Stores" or "Local products," and practically all issues will be covered by requisition (Exhibit 120). In the long run this method of handling stores has proved to be economical in time and effort. For example, if a pound of nails is needed in an emergency and is purchased locally it should be charged on the "Register of bills received" (Exhibit 108) to "Local products." At the same time the foreman in charge of the work should prepare a requisition for the nails and send it to the office exactly as he sends all other requisitions, except that the requisition should be marked "Local products." This requisition will be registered (Exhibits 112, 113), and proper credit will be given to

"Local products." Practically all items of equipment are upon purchase properly carried as "Stores" or "Local products" and upon issue are covered by requisition in the regular way. Live stock purchased, however, may be charged directly to "Live stock," for property of this class can not be stored. The freight, if any, and other overhead charges on such purchases should likewise be charged directly to "Live stock" and not to "Operating expense."

269. In any system of perpetual card inventories of property it is desirable to have a control account by which the correctness of groups of property cards can be readily verified. The "Recapitulation of registers" (Exhibit 173) will carry each month the balance of property on hand, subdivided under 12 headings—5 United States Government fixed assets (recap. accounts 1 to 5), 5 tribal fixed assets (recap. accounts 10 to 14), and 2 current assets of mixed ownership (recap. accounts 6 and 8). In order to make use of this control account it is desirable to file all property cards for each unit (1) by proprietorship (United States, tribal, or mixed); (2) by classification of property; (3) alphabetically by names of articles.

270. If this system of filing property cards is followed balances can be verified with very slight effort. If any discrepancy appears the error that has caused it can be readily located, for it is confined to the particular section of the card inventory files under inspection. By simply listing debits and credits for the month by entries on property cards any error can be located by comparing the totals of the list with the debits and credits shown opposite the corresponding item of property on the "Recapitulation of registers." This comparison will show the particular group of cards in which the error exists, and by rechecking all debits and credits on such cards with the original vouchers (invoices, requisitions, production reports, journal vouchers, disbursement vouchers, etc.) the exact location of the error can be ascertained.

PHYSICAL INVENTORIES.

271. It is desirable to take a physical inventory of property in connection with the perpetual card inventory by counting all property by groups, each group at a time, at convenient times during the year. Under the classification and grouping proposed there will be ten classes of property exclusive of the two classes of unappraised domain. If, at the end of each month, a list of balances of any one group as shown by the card inventory is made and checked against the physical property of that particular group on hand, and adjustments (if necessary) are made, at the end of the year a complete physical inventory of all property will have been taken. This plan of taking a physical inventory of property in conjunction with the perpetual card inventory insures accuracy and requires less time than the more common and unsatisfactory method of taking a complete inventory once a year or less frequently.

THE COST LEDGER. OPERATING ACCOUNTS.

272. Under the method of cost keeping here proposed the entire unit will be divided into cost features, and to each feature will be assigned a sheet in the cost ledger (Exhibits 135 and 136). The upper section of this cost-ledger sheet will be devoted to items of expense and the lower section to items of income pertaining to that particular feature. Care should be exercised in preparing a list of the features for which separate cost sheets will be kept. There is danger alike of keeping too many and of keeping too few cost-ledger accounts. The relative importance of every feature should be considered and a separate cost account should be opened only for features whose cost will be of practical use. By judiciously planning the outline of the unit's activities by features and then grouping the accounts for those features in systematic order, the cost of any particular activity of the unit can be ascertained by abstracting the cost accounts of the features composing it. The following cost accounts, for example, would record the cost of the features of a single activity—that of operating schools:

Schoolroom expense.....	\$
Dormitory.....	
Dining room and kitchen.....	
Sewing room.....	
Industrial and domestic science.....	
General expense—schools.....	
Total school expense.....	

273. As an illustration of the features into which the accounts of a large unit might be advantageously subdivided, the following list is offered:

- Feature No. 1. General expense.
- Feature No. 2. Operation of administration buildings.
- Feature No. 3. Upkeep of grounds (headquarters).
- Feature No. 4. Police and courts.
- Feature No. 5. Emoluments to employees, other than salaries.
- Feature No. 6. Operation of employees' quarters.
- Feature No. 7. Schoolroom expense.
- Feature No. 8. Operation of dormitory.
- Feature No. 9. Operation of day schools.
- Feature No. 10. Operation of dining room and kitchen.
- Feature No. 11. Operation of sewing room.
- Feature No. 12. Industrial and domestic science.
- Feature No. 13. Operation of laundry.
- Feature No. 14. Operation of carpenter shop.
- Feature No. 15. Operation of stable.
- Feature No. 16. Operation of blacksmith shop.
- Feature No. 17. Operation of automobile.
- Feature No. 18. Operation of farms and gardens.
- Feature No. 19. Health and sanitation.
- Feature No. 20. Operation of hospitals.
- Feature No. 21. Conservation of forests.
- Feature No. 22. Encouragement of industry among Indians.
- Feature No. 23. Allotment work.
- Feature No. 24. Operation of telephone line.
- Feature No. 25. Repairs and maintenance of roads.
- Feature No. 26. Construction of roads and trails.
- Feature No. 27. Construction of telephone line.

- Feature No. 28. Construction of waterworks system.
- Feature No. 29. Construction of buildings.
- Feature No. 30. Indirect cost of supplies.
- Feature No. 31. Determining heirs of deceased Indians.
- Feature No. 32. Operation of dairy farm.
- Feature No. 33. General expense—schools.
- Feature No. 34. Operation of butcher shop.
- Feature No. 35. Allowances to individual Indians.
- Feature No. 36. Operation of power plant.
- Feature No. 37. Sundry job work.

SUBCLASSIFICATION OF OPERATING ACCOUNTS.

274. "Operating expense," as a control account, is analyzed in paragraph 249. To obtain data for comparing the costs of similar projects or operations or for other administrative purposes, and to meet the requirements of Congress, operating expenses will be subclassified under each cost account as follows:

- (a) Salaries and wages.
- (b) Material and supplies.
- (c) Repairs and preservation of property.
- (d) Traveling expenses, including per diem.
- (e) Expenses not otherwise classified.

275. For the further information of Congress and of the administrative officers of the central office, "Salaries and wages" will be subdivided to show the amounts earned (1) by regular employees and (2) by irregular employees. Material and supplies usually consist of one or two principal items and many smaller items. Provision is therefore made under "Material and supplies" for three subdivisions in the cost ledger (Exhibits 135 to 172). The spaces for two of these subdivisions will be filled in with the names of the two main elements of material and supplies used in each feature of the unit's work, and the third space will be used for all miscellaneous supplies and materials consumed. For example, if the project is the construction of a brick building, the principal items of materials used might be (1) brick and (2) lumber; if it is the operation of a kitchen, (1) foodstuffs, (2) fuel; if it is the operation of a blacksmith shop, (1) coal, (2) raw iron and steel.

276. "Material and supplies" will therefore appear under three subheads in the cost ledger, making, all told, eight subclasses of operating expenses.

277. In addition to the detail of costs described above, the cost ledger will show as a credit under operating expenses the transfers of charges for work performed for other features of the unit by the feature for which the account is kept. (See par. 336.)

278. "Operating income" will be subclassified under eight captions, as follows:

- .10 Rental of buildings.
- .11 Water rentals.
- .12 Heirship fees.
- .13 Tuition fees.
- .14 School products.
- .15 Advertising fees.
- .16 Farm products.
- .17 Miscellaneous.

EXPLANATION OF SUBCLASSES OF OPERATING EXPENSES.

279. "Salaries and wages of regular employees" (account .01) will include all earnings of officers and employees holding regularly established positions, including temporary appointees.

280. "Salaries and wages of irregular employees" (account .02) will include all earnings of employees who do not hold established positions or regular appointments. Labor employed in cutting wood, mining coal, threshing grain, clearing or plowing land, harvesting crops, etc., will be included in this account.

281. "Material and supplies" (accounts .03, .04, and .05) will include the value of all raw materials used in operation or in construction and repair work. For each feature "Material and supplies" will be subdivided into three classes (see par. 275). When determined upon, the names of such classes of material or supplies will be written in the blank spaces provided for them in the cost ledger. All material and supplies not otherwise classified—that is, not included under .03 or .04—will be entered on line .05 of the cost ledger.

282. "Repairs and preservation of property" (account .06) will include the cost of repair, maintenance, and upkeep of permanent property of the unit. The expenditures made under this account will be limited to the fixed assets and will usually be applied to the repairs of buildings and equipment. The cost of maintenance and upkeep of temporary buildings and stores, repairs of rented or leased property, gratis repairs of individual Indian property, etc., will be included under "Expenses not otherwise classified" (see par. 285).

283. Opinions differ as to what constitutes repairs as distinguished from replacements or betterments, for there is no clearly defined distinction between the two classes of work. In practice, however, the cost of all work that partly or wholly restores property to its former value will be charged to repairs, and the cost of all work that increases the productivity of property or that manifestly increases its value will be distributed between property and expense accounts as follows: (a) An amount equivalent to the estimated appreciation in value of the property will be charged to the appropriate property account, and (b) the remainder of the cost will be charged to "Repairs and preservation of property" under the feature involved (see par. 274).

284. "Traveling expenses, including per diem" (account .07) will include the total cost of transportation and other traveling expenses, or any allowances granted to employees of the service in lieu of actual expense of travel. This expense will include railroad transportation, water transportation, automobile delivery and similar transfer charges, freight and express on personal baggage, per diem, hotel bills, etc.

285. "Expenses not otherwise classified" (account .08), as the title of the account indicates, is designed to include costs of the feature other than those dis-

cussed above (accounts .01 to .07, inclusive). If this account is unusually large or out of proportion to other items appearing on the cost sheet for the same period, it will be desirable, for the information of administrative officers, to analyze it into its main elements. Among the principal items that will be included in this account are rents, expenses of upkeep of rented buildings, telephones, light, electric current, subscriptions, advertisements, contract payments, printing and binding charges, and postal, telegraph, and telephone service.

EXPLANATION OF SUBCLASSES OF OPERATING INCOME.

286. "Rental of buildings" (account .10) is designed to record income accruing from rental of buildings owned by the Government or by the tribes.

287. "Water rentals" (account .11) is designed to record income accruing from the sale of water from irrigation and water-supply systems whose cost of operation is paid from funds of the unit.

288. "Heirship fees" (account .12) is designed to record fees accruing from heirship proceedings, as provided for by act of Congress dated June 30, 1913.

289. "Tuition fees" (account .13) is designed to record income accruing from fees of students who are required to pay tuition at a school whose cost of operation is chargeable to the unit. (Acts of Mar. 1, 1907, and Mar. 3, 1909.)

290. "School products" (account .14) is designed to record income accruing from the sale of school products whose cost has been borne by the unit.

291. "Advertising fees" (account .15) is designed to record the income accruing from charges against purchasers and individual Indians for advertising the sales of individual Indian property.

292. "Farm products" (account .16) is designed to record income accruing from the sale of farm or garden products (other than the products of gardens at schools), the cost of producing which has been borne by the Government.

"Miscellaneous" (account .17) is designed to record the total operating income accruing from other sources than the seven above indicated.

REGISTERS.

IN GENERAL.

293. Registers are journals on which will be recorded all transactions affecting general accounts. For convenience and brevity of reference these registers will be numbered from 1 to 12, and each register will have a title descriptive of its use. These registers will be bound in pads, on which entries will be made by indelible pencil or stylographic pen, sufficient carbon copies being prepared to meet the requirements stated in the following paragraphs. As entries will be made on these registers throughout the month, no totals will appear on them until all the business of the month is finished.

294. With the exception of register 12 (register of miscellaneous transactions), all registers will be supported by vouchers explaining the entries made on them. Only brief descriptions of such entries will therefore be needed on the registers.

NAMES, NUMBERS, AND SUBSIDIARY RECORDS.

295. As stated above, there will be 12 registers, as follows:

- No. 1. Register of salaries and wages earned (Exhibits 97 and 105).
- No. 2. Register of freight and transportation payable (Exhibits 98 and 107).
- No. 3. Register of bills received (Exhibits 99 and 108).
- No. 4. Register of bills rendered (Exhibits 100 and 109).
- No. 5. Register of storehouse issues (A) (Exhibits 112 and 114).
- No. 6. Register of storehouse issues (B) (Exhibits 113 and 115 to 119).
- No. 7. Register of disbursement vouchers (Exhibit 121).
- No. 8. Register of collection vouchers (Exhibit 124).
- No. 9. Register of transfers between units (Exhibit 126).
- No. 10. Register of transfers of costs (Exhibit 127).
- No. 11. Register of property dropped (Exhibit 133).
- No. 12. Register of miscellaneous transactions (Exhibits 101 and 134).

USES OF REGISTERS.

Register No. 1.

296. The register of salaries and wages earned will be used to record by cost accounts and subclasses thereof the total earnings of employees of the unit during the month, whether or not payment for the service rendered has been made.

297. Entries on this register will be supported by a file of time reports (Exhibit 106). After the entry has been made the time reports will be filed in a loose-leaf binder by the months during which the service was rendered.

Register No. 2.

298. The register of freight and transportation payable will be used to record and classify the estimated cost of all bills of lading and transportation requests issued during the month.

299. Entries on this register will be made from copies of bills of lading accomplished and transportation requests issued. After entry, such documents will be filed pending their liquidation. Upon liquidation they will be withdrawn from the "unpaid" files and placed in "paid" files.

Register No. 3.

300. The register of bills received will be used to record and classify all bills received from sundry creditors for supplies furnished or services rendered aside from those included on registers 1 and 2.

301. Entries on this register will be supported by a file of copies of "unpaid" bills received from sundry creditors. If no bill has been received for supplies furnished or services rendered when the registers are closed for any particular month, a memorandum of the amount due will be registered and filed. Upon liquidation such bills will be withdrawn from the "unpaid" file and placed in a "paid" file.

Register No. 4.

302. The register of bills rendered will be used to record and classify all bills rendered for money due the unit for supplies furnished or services rendered the public.

303. Entries on this register will be made from copies of bills rendered (Exhibit 111) during the month. These bills will be placed in an "unpaid" file pending their collection. Upon collection they will be withdrawn from the "unpaid" and placed in a "paid" file.

Register No. 5.

304. The register of storehouse issues (A) will be used to record the total amount of stores or local products issued during the month, and the amount of surcharge on the stores.

305. Entries on this register will be supported by a file of numerically arranged copies of requisitions (Exhibit 120) covering issues of stores or local products during the month.

Register No. 6.

306. The register of storehouse issues (B) will be used to record the distribution of requisitions by cost accounts affected.

307. Entries on this register will be supported by a file of numerically arranged copies of requisitions (Exhibit 120) covering issues of stores or local products during the month.

Register No. 7.

308. The register of disbursement vouchers will be used to record all payments made during the month on behalf of the unit, no matter where or by whom such payment may be made.

309. Entries on this register will be supported by the file of memorandum copies of paid vouchers (Exhibit 57), a file of copies of "Notices of bills of lading and transportation requests paid" (Exhibits 122 and 123), and a file of sundry notices of payments made by or through the central office or by disbursing officers not connected with the unit.

Register No. 8.

310. The register of collection vouchers will be used to record all cash collections made during the month on behalf of the unit, no matter where or by whom such collections may be made.

311. Entries on this register will be supported by a file of copies of official receipts issued (Exhibits 52 to 55), copies of miscellaneous journal vouchers of the disbursing officer crediting United States or tribal revenues (Exhibit 44), and a file of copies of sundry notices of collections made by other disbursing officers on behalf of the unit.

Register No. 9.

312. The register of transfers between units will be used to record all completed interunit transfer vouchers.

313. Entries on this register will be supported by a file of copies of interunit transfer vouchers (Exhibits 128 to 130) issued, and a file of similar vouchers received.

Register No. 10.

314. The register of transfers of costs will be used to record all transfers of charges between features of the unit and all production of assets at the unit during the month.

315. Entries on this register will be supported by copies of production reports (Exhibit 131).

Register No. 11.

316. The register of property dropped will be used to record the description and value of all property lost, stolen, destroyed, or otherwise dropped from account during the month.

317. Entries on this register will be supported by a file of copies of affidavits of employees, reports of investigations, court proceedings, etc., relative to the loss of property.

Register No. 12.

318. The register of miscellaneous transactions will be used to record all transactions which may not properly be recorded on any of the registers referred to above.

319. Entries on this register will be supported by no separate file, but subsidiary records and detail describing entries will be appended to the retained copy of the register or placed in the correspondence files.

THE RECAPITULATION OF REGISTERS.

320. The recapitulation of registers will be used to accumulate the totals of all registers by general account classifications so as to show for each account the increase or decrease therein resulting from the month's business, the totals brought forward from the previous months, and the sum of the two as the balances at the close of the period.

321. The entries on the "recap."—as the recapitulation of registers is referred to herein—will be supported by a file of copies of the registers, which, in turn, will be supported by copies of vouchers of original entry, as explained above.

PROCEDURE.

RECORDING SALARIES AND WAGES EARNED.

322. All earnings of employees at the unit will be recorded by means of a time book (Exhibit 106). In this book, in the spaces provided therefor, will be recorded the name and designation of the employee, the number of the feature for which the services were rendered and the subclassification of expense, the amount of such services by days of the month, the total time, rate of pay, total amount earned by cost

features, and the grand total amount earned. This record will be kept for every employee, regular or irregular, permanent or temporary. As stated in paragraph 264, the decimal code portion of the numeral subclassification will be .01 or .02; the cost account number will be that of the features for which the employee may have been rendering service.

323. The several foremen will keep time books for all employees working under their supervision, and at the close of the month all time sheets in each time book, after the pay roll has been prepared by or for the disbursing officer, will be abstracted by cost accounts, and so entered on the register of salaries and wages earned. The time sheets will then be filed.

RECORDING ISSUES OF STORES.

324. Stores, when purchased, will be held in the storerooms pending orders for their delivery. (See par. 268.) Orders on the storekeeper will be made on requisitions (Exhibit 120) signed by some officer or employee authorized to draw supplies.

325. Requisitions will be furnished all employees authorized to draw supplies and will be filled out by the requisitioner to show, in the space provided therefor, the name and quantity of the article wanted, and the cost account chargeable if the stores requisitioned are to be consumed. In the lower right-hand section of the form the requisitioner will place the date of the order and the name of his official position. He will then sign the requisition and present it to the storekeeper, who will give it a serial number and fill in the columns headed "Quantity delivered," "Unit," "Unit price," and "Total cost." Upon delivery of the stores he will fill in the lower left-hand section of the requisition to show date and manner of delivery, signing his name thereunder.

326. The individual items making up the requisition will then be posted to the stores cards (Exhibit 102) and the new balance extended.

327. The requisitions will also be listed on the register of storehouse issues (A) by number and amounts of requisitions only (Exhibit 114). The expendable items on the requisition will be distributed by cost accounts and the nonexpendable items by fixed asset classifications on the register of storehouse issues (B) (Exhibits 115 to 119), and copies of the requisitions will be filed by serial numbers.

328. As the total amount shown on register 5 is simultaneously charged on register 6 by detailed classifications, the total of the two registers must agree.

RECORDING ISSUES OF LOCAL PRODUCTS.

329. These issues will be recorded in the same manner as issues of stores, separate sheets of registers 5 and 6 being used. (See exhibits 112 and 113.)

ISSUING AND RECORDING BILLS OF LADING AND TRANSPORTATION REQUESTS.

330. When a shipment of freight is made, a sufficient number of copies of the bill of lading should be provided to permit one copy to be retained by the shipping office for its file. The original and two copies will be sent to the consignee, and a memorandum copy will be sent to the general bookkeeper at the unit. The carrier will also require one copy (the shipping order).

331. When bills of lading covering incoming shipments are accomplished and delivered to the carrier, the estimated amount of freight charges shown by the expense bill furnished by the transportation company's agent will be entered on the register of freight and transportation payable. Likewise, if the freight charges on outgoing shipments are properly chargeable to the shipping unit they will be entered on that register (see par. 298).

332. Officers of the unit who are authorized to issue transportation requests will be instructed to furnish immediately a copy of each transportation request to the general bookkeeper, who will list it on the same register that is used for bills of lading, the serial number being written in the column set aside for transportation requests (see par. 298). The cost will be distributed by features in the manner already explained (par. 272 to 285).

RECORDING PROPERTY DROPPED FROM ACCOUNT.

333. When property of any kind which is carried in the accounts of the unit becomes worn out or for other reasons becomes useless for further service and is destroyed, when animals die, or when property is stolen or lost, a brief statement of the fact will be made on the register of property dropped (Exhibit 133). If affidavits or other documents explaining the manner of loss have been prepared, the entry on the register will contain a reference to the general office file number of the papers; otherwise the papers will be fastened to the register. The book value of all property lost will be charged to "Contingencies and losses" (recap. account 25A) and credit will be given to the proper asset account.

RECORDING BILLS RECEIVED FROM SUNDRY CREDITORS.

334. When supplies are received by or services are rendered to the unit a bill showing the indebtedness therefor should be received. Such a bill, after verification, will be serially numbered and entered on the register of bills received (Exhibit 108) so as to show the number of the bill, the number of the encumbrance set up by the appropriation ledger clerk therefor, the name of the creditor, and, by distribution, the amount chargeable to "Stores," "Operating expense," or other accounts. If the charge is made to "Operating expense," the cost feature num-

ber and the subclassification of the item must be shown in the column provided therefor. In all entries in the column "Other accounts," the recap. number of the account chargeable will be shown in the column "Recap. No." A numerical file will be kept of all bills thus received and, if the number received is sufficient to warrant it, a separate memorandum will be kept to show the names of the creditors, in alphabetic order, and the corresponding bill numbers. Upon payment of such bills, the copies will be withdrawn from the "unpaid" file and placed in the "paid" file (see par. 339).

RENDERING AND RECORDING BILLS FOR MONEY DUE.

335. When services are rendered or supplies are sold, the cost of which is to be collected, a bill for money due (Exhibit 111) will be prepared in triplicate and the original will be sent to the debtor. These bills will be numbered consecutively in the order of their issue and will show, in the spaces designated therefor, the name and address of the debtor, the date of each item on the bill, a description of the transaction for which the bill is rendered, and the amount due. Immediately upon issue, each bill will be listed on the register of bills rendered. This register will indicate the number of the bill, the name of the debtor, and the classification of the amount to be collected, such as "Operating income," "Other income," or "Other credits." If the amount due is credited to "Operating income" the number of the feature to which the cost of the services was previously charged and the subclassifications of the income, as explained in paragraph 264, will be shown in the column entitled "Cost account." If the amount due is credited to "Other income" the subclassification, as shown in paragraph 264, will be indicated in the column provided therefor. If the amount due is credited to some other recap. account the number of the recap. account to be credited will be indicated in the column entitled "Recap. No."

PREPARING AND RECORDING JOB ORDERS AND PRODUCTION REPORTS.

336. Before any special piece of work is undertaken at any department of the unit, the superintendent or some person designated by him will prepare a job order and cost memorandum (Exhibit 132) in duplicate. This order will be addressed to the foreman of the shop in which the work is to be done and will give a brief description of the work and a statement whether its cost is to be collected from the person for whom it is done or whether a transfer of charges is to be made (see par. 277). Upon receipt of this job order the foreman of the shop will place it in a loose-leaf file and, as the work progresses, will note the elements of cost in the

spaces provided therefor. Upon the completion of the work the foreman will prepare a production report (Exhibit 131) and obtain thereon the approval of the person for whom the work was done. Such production reports will bear references to the numbers of the job orders on which the details of the cost are recorded. Upon receipt of production reports in the office, bills for money due will be prepared for those production reports for which collection is to be made. All other production reports—that is, those for which a transfer of charges is to be made—will be listed on the register of transfers of costs (see par. 314).

RECORDING COLLECTION VOUCHERS.

337. When the disbursing officer makes collections he will furnish copies of his official receipts to the general bookkeeper, who will list them (excluding individual Indian moneys and special deposits) on the register of collection vouchers (Exhibits 124 and 125), which will show the number of the official receipt, the number of the bill the collection of which is covered by the official receipt, the name of the person from whom the amount was collected, the article or service furnished, and the amount actually received, as shown by the official receipt. If a bill has been rendered for the amount due there will have been taken into "Accounts receivable," before the bill is collected, an amount which may be less or greater than the amount actually received (see par. 335). The amount which may previously have been debited to "Accounts receivable" will be shown in the column provided therefor, and the difference between that amount and the amount actually received, as shown in the next preceding column, will be extended into the proper adjustment column at the right. If the amount collected is in excess of the amount previously set up as "Accounts receivable" the difference will be entered in the column entitled "Credit excess collection," the recap. number and the cost-account number to be credited being shown in the columns provided therefor at the left of the amount. If the amount collected is less than the amount previously set up as "Accounts receivable" the difference will be extended to the columns entitled "Debit undercollection," so as to show the recap. number and the cost account to be debited. It will therefore be seen that if the disbursing officer collects an amount for which no bill has previously been rendered the amount so collected will be considered an excess collection and registered accordingly. In extending the adjustments care must be taken to see that the excess collection or undercollection is credited or debited, respectively, to the identical account that was previously credited, as shown by the register of bills rendered (see Exhibit 124, official receipts 1 and 13).

338. In addition to the collections made by the local disbursing officer, collections may be made on behalf of the unit by disbursing officers of other units. In such event memorandum copies of the official receipts of the collecting officer will be furnished the unit affected and will be registered in the manner stated above.

RECORDING DISBURSEMENT VOUCHERS.

339. The accounts payable of the unit will be paid either by the local disbursing officer, through the central office (including the auditor's settlements), or by disbursing officers of other units. If disbursements are made by the local disbursing officer copies of his vouchers will be referred to the general bookkeeper, who will list them on the register of disbursement vouchers (Exhibit 121) so as to show the serial number given the voucher when it is registered, the disbursing officer's number of the voucher, the name of the payee, description of the payment, and the amount actually paid. As stated in paragraphs 322, 330 to 332, and 334, the amount of all accounts payable will have been credited to "Salaries and wages payable," "Freight and transportation payable," or "Sundry accounts payable," three accounts that are known collectively as "Accounts payable." The amount previously credited to "Accounts payable" will be entered in the column "Accounts payable." The recap. number of the item—that is, 15A, 16A, or 17A—will be entered in the column "Recap. No." If the payment exceeds the amount previously credited to "Accounts payable" the difference will be extended into the adjustment columns entitled "Debit excess payment," wherein the recap. number and, for a charge to "Operating expense," the cost account number will be shown. If the payment is less than the amount previously credited to "Accounts payable," the difference will be extended to the "Credit savings" columns, which will be filled out to show the number of the recap. account or the cost account which should be credited with the amount previously overcharged thereto (see Exhibit 121, unit vouchers Nos. 17 and 3).

340. If the payment is made by other than the local disbursing officer a copy of the voucher covering such payment will be furnished the unit for its files. Such payments will be entered on the register of disbursement vouchers in the same manner as are payments made by the local disbursing officer.

341. Payments of bills not previously taken into account as "Accounts payable" will be registered as "Excess payments," as shown on Exhibit 121 (unit voucher No. 20). Care should be taken in extending the adjustments of disbursement vouchers to see that the amount debited or credited thereunder be charged or credited to the same account that was previously debited on registers 1, 2, or 3.

RECORDING TRANSFERS BETWEEN UNITS.

342. When property is transferred from one unit to another or services are rendered by one unit for another an interunit transfer voucher will be prepared in quadruplicate by the officer in charge of the unit transferring the property or rendering the service (referred to herein as the forwarding officer). This voucher (Exhibits 128 to 130) will give a description of the articles or services transferred, the transfer value agreed upon for each item, and the total transfer value. The original, duplicate, and triplicate copies will be dated, signed, and sent to the receiving officer, who, if he approves the charges or has received the articles, will fill out the "Receiving officer's certificate." This will show, in spaces provided therefor, the name of the receiving unit, the receiving unit's transfer voucher number, and, if a charge against "Allotments" is expected, the name and symbol of the appropriation chargeable and the number and amount of the encumbrance provided in the fund accounts to meet such reduction of allotment (see par. 136). The receiving officer will then date and sign the original and duplicate copies of the voucher and return them by first mail to the forwarding officer, at the same time entering the voucher on register No. 9 (see par. 312).

343. Upon receipt of the original and duplicate vouchers the forwarding officer will complete the original by filling out the "Forwarding officer's certificate." This will show, in the spaces provided therefor, the unit's transfer voucher number, the date and file number of the letter of authority (if such a letter is on file), whether the articles transferred were manufactured at the unit, or, if they were purchased, the name and symbol of the appropriation from which payment therefor was made, the voucher number, and the date of payment. The necessary entry will then be made on register No. 9 (see par. 312).

344. At the close of the month the original and memorandum copies will be forwarded to Washington (see par. 376).

TRANSFERRING CHARGES BETWEEN FEATURES.

345. Transfers of charges, as distinguished from interunit transfers, described above, are local transactions that affect one or more cost accounts. The cost of work performed by one feature of the unit for the benefit of another must be charged to the feature benefited and credited to the feature performing the work.

346. In all such transactions the cost of services rendered will be charged, through register No. 10 (see par. 314), to the proper subclass of operating expenses on the cost sheet of the feature benefited, and credit will be given (also through register No. 10—see par. 314) under the subclass ".09—Transfers (credit)" on the cost sheet for the feature rendering the services.

347. When work is to be performed for another feature, the superintendent or other person designated by him will issue a job order (Exhibit 132) for the work, and after the work is done the foreman will prepare a production report (Exhibit 131) therefor (see par. 336).

348. Likewise, when local products, such as wheat, lumber, and hay, are produced the employee in charge of the producing feature will report their production on a production report, which will be entered on register No. 10 (see par. 314). The market value of such local products will be debited to "Local products" (recap. account 8A), and credit will be given (through register No. 10) to the producing feature under subclassification ".09—Transfers (credit)" on the cost sheet of that feature. In the same manner credit for equipment manufactured will be given to the producing feature (through entry on register No. 10) under ".09—Transfers (credit)."

RECORDING MISCELLANEOUS TRANSACTIONS.

349. In addition to the transactions described above there will be numerous miscellaneous transactions, no specific method of recording which has been prescribed. Among such transactions will be the monthly charge to "Freight and handling" on account of indirect cost of supplies (see item No. 2, Exhibit 134), the slaughter of live stock (see item No. 1, Exhibit 134), and similar transactions. The nature of all such transactions will be explained by vouchers, which will be entered on the register of miscellaneous transactions and filed, usually with the general correspondence of the unit.

CLOSING THE REGISTERS.

350. After all transactions for the month have been recorded on the registers they will be totaled and summarized as shown below. As the summaries thus prepared are journal entries, the total debits (recap. accounts A) must equal the total credits (recap. accounts B).

351. Register of salaries and wages earned (Exhibit 105):

(a) The subtotals and grand total of the columns "Amount" will be entered on the register proper on the line "Total," the prefix "sub" being supplied for all but the last column.

(b) The total will be entered in the summary as a debit to "Operating expense" (recap. account 22A). The credit will be to "Salaries and wages payable" (recap. account 15B).

352. Register of freight and transportation payable (Exhibit 107):

(a) Totals of the two columns "Operating expense" and "Other accounts" will be entered on the line "Total" at the bottom of those columns.

(b) The total of the first-named column will be entered in the summary as a debit to "Operating expense" (recap. account 22A).

(c) The total of the column "Other accounts" will be abstracted by recap. accounts and so entered in the debit column of the summary.

(d) The total of both columns will then be entered in one amount in the summary as a credit to "Freight and transportation payable" (recap. account 16B).

353. Register of bills received (Exhibit 108):

(a) The total of each column will be entered at the bottom of the column on the line "Total."

(b) The total of the column "Stores" will be entered in the summary as a debit to "Stores" (recap. account 6A).

(c) The total of the column "Operating expense" will be entered in the summary as a debit to "Operating expense" (recap. account 22A).

(d) The individual items appearing in the column "Other accounts" will be abstracted by recap. accounts (as indicated by the classification appearing at the left of each in the column "Recap. No.") and entered in the summary in one debit amount for each account.

(e) The grand total of all three columns will be entered in the summary as a credit to "Sundry accounts payable" (recap. account 17B).

354. Register of bills rendered (Exhibits 109 and 110):

(a) The totals of each of the three columns "Operating income," "Other income," and "Other credits" will be entered on the line "Total" at the bottom of each column.

(b) The total of the column "Operating income" will be entered in the summary as a credit to "Operating income" (recap. account 23B).

(c) The total of the column "Other income" will be entered in the summary as a credit to "Other income" (recap. account 24B).

(d) The individual items appearing in the column "Other credits" will be abstracted by recap. accounts (as indicated by the classification appearing at the left of each in the column "recap. No.") and so entered in the credit spaces of the summary.

(e) The grand total of all three columns will be entered in one amount in the summary as a debit to "Accounts receivable" (recap. account 9A).

355. Registers of storehouse issues A and B, local products (Exhibits 112, 113):

(a) The columns on register No. 5 will be subtotaled, beginning at the left, and the total brought down at the bottom of the last column having entries therein.

(b) The total of each column on register No. 6 will be entered in the space "Total debit" provided for that purpose.

(c) The sum of the totals of all columns on register No. 6 showing charges to cost accounts will be entered

as one amount in the summary of register No. 5 as a debit to "Operating expense" (recap. account 22A).

(d) The total of each other column on register No. 6 will be entered in the summary on register No. 5 as a debit to the account corresponding to the classification appearing at the top of the column on register No. 6.

(e) The total of all columns on register No. 5 will be entered in one amount in the summary as a credit to "Local products" (recap. account 8B).

356. Registers of storehouse issues A and B, stores (Exhibits 114 to 119):

(a) The columns "Amount" on register No. 5 will be footed, beginning at the left, and the grand total of all columns will be entered at the bottom of the last column in which entries have been made.

(b) Each column on register No. 6 will be footed to show the total of all requisitions entered therein, and this total will be entered on the line "Subtotal."

(c) The applicable percentage for the month (see par. 235) will be applied to each subtotal to determine the amount to be added to cover freight and handling, and that amount will be entered in the space "Freight and handling" immediately beneath "Subtotal."

(d) The sum of the subtotal plus freight and handling will then be entered in the space "Total debit" beneath the "Freight and handling" space in each column of register No. 6.

(e) The amounts appearing on register No. 6 in the spaces "Freight and handling" will then be listed on register No. 5 in the columns headed "Memorandum of freight and handling charged to cost accounts, per register No. 6," and the grand total thereof entered at the bottom of the last memorandum column containing entries.

(f) The sum of the totals of all columns on register No. 6 showing charges to cost-ledger accounts will be entered in the summary of register No. 5 in one amount as a debit to "Operating expense" (recap. account 22A).

(g) The total of each other column on register No. 6 will be entered in the summary on register No. 5 as a debit to the account corresponding to the classification appearing at the top of the column on register No. 6.

(h) The total of the memorandum columns on register No. 5 will be entered in one amount in the summary as a credit to "Freight and handling" (recap. account 7B).

(i) The total of the "Amount" columns on register No. 5 will be entered in the summary as a credit to "Stores" (recap. account 6B).

357. Register of disbursement vouchers (Exhibit 121):

(a) The amounts shown in the columns "Amount actually paid," "Accounts payable," "Debit excess payment," and "Credit savings" will be totaled and

the totals entered on the line "Column total" at the bottom of the columns.

(b) The individual items appearing in the column "Accounts payable" will be abstracted by recap. accounts (as indicated by the classification appearing at the left of each item in the adjoining column "Recap. No.") and so entered immediately beneath the total of the column headed "Accounts payable."

(c) Likewise the individual items appearing in the columns "Debit excess payment" and "Credit savings" will be abstracted by recap. accounts and so entered in the "Column total" line.

(d) As a proof of the accuracy of this summary, the totals of the amounts so abstracted will be entered on the line "Summary total." These amounts must agree with the totals appearing on the "Column total" line immediately above.

358. Register of collection vouchers (Exhibits 124 and 125):

(a) Column totals will be entered on the line provided therefor in the columns "Amount actually received," "Accounts receivable," "Credit excess collection," and "Debit under collection."

(b) The individual items appearing in the two adjustment columns will be abstracted by recap. accounts (as indicated by the classification appearing at the left of each in the column "Recap. No.") and so entered immediately beneath the column totals.

(c) As a proof of the accuracy of such abstracted amounts, totals thereof will be entered on the line "Summary total." Such amounts must agree with the column totals immediately above.

359. Register of transfers between units (Exhibit 126):

(a) Totals will be entered on the line "Total" at the bottom of the columns "Operating expense," "Other debits," ".09 transfers (credit)," and "Other credits."

(b) The total of the column "Operating expense" will be entered in the summary as a debit to "Operating expense" (recap. account 22A).

(c) The individual items appearing in the column "Other debits" will be abstracted by recap. accounts (as indicated by classifications at the left of each in the adjoining column "Recap. No.") and so entered in the summary.

(d) The total of the column ".09 Transfers (credit)" will be entered in the summary as a credit to "Operating expense" (recap. account 22B).

(e) The individual items appearing in the column "Other credits" will be abstracted by recap. accounts and so entered as credits in the summary.

(f) The sum of the totals of columns "Operating expense" and "Other debits" will be entered in the summary as a single item crediting "Transfer vouchers received" (recap. account 21B).

(g) The sum of the totals of columns ".09 Transfers (credit)" and "Other credits" will be entered in the summary as a single item debiting "Transfer vouchers issued" (recap. account 20A).

360. Register of transfers of costs (Exhibit 127):

(a) The totals of all columns will be entered on the line "Total."

(b) The individual items appearing in the column "Other accounts debit" will be abstracted by recap. accounts (as indicated by the classification at the left of each item in the adjoining column "Recap. No.") and so entered as debits in the summary.

(c) The total of the column "Operating expense" will be entered in the summary as a single item as a debit to "Operating expense" (recap. account 22A).

(d) The total of all columns under the general caption "Operating expense credit" will be entered as a single item in the summary as a credit to "Operating expense" (recap. account 22B).

(e) The individual items appearing in the column "Operating expense" will be abstracted by cost accounts and subclassifications (as indicated by the classification opposite each item in the adjoining column headed "Cost account No.") and so entered in the "Analysis of cost accounts debits."

(f) The totals of the four columns provided for specific cost accounts will be entered in the "Analysis of cost accounts credits" as shown by the cost account numbers at the head of each column.

(g) The individual items appearing in the column "Sundry cost accounts" will be abstracted by cost accounts and subclassifications (as indicated by the classification opposite each item in the adjoining columns headed "Cost account No.") and so entered in the "Analysis of cost accounts credits."

361. Register of property dropped (Exhibit 133):

(a) The total of the column "Amount" will be entered on the line "Total."

(b) The individual items appearing in the column will be abstracted by recap. accounts (as indicated by the classification opposite each item in the adjoining column "Recap. No.") and so entered in the summary as credits.

(c) The total of the column "Amount" will be entered in the summary as a debit to "Contingencies and losses" (recap. account 25A).

362. Register of miscellaneous transactions (Exhibit 134):

(a) The total of the column "Amount" will be entered on the line "Total."

(b) The individual items of the "Amount" column will be abstracted by debit recap. accounts (as indicated by the classification appearing at the left in the column "Debit recap. No.") and so entered in the "Debit" column of the summary.

(c) The individual items of the "Amount" column will then be abstracted by credit recap. accounts (as indicated by the classification appearing at the left in the column "Credit recap. No.") and so entered in the "Credit" column of the summary.

POSTING TO RECAPITULATION OF REGISTERS (EXHIBIT 173).

363. When all the registers have been closed the amounts shown in the summary of each will be entered on the recapitulation of registers in the spaces indicated.

364. It must be noted that the recap. carries three sections headed "Transactions this month," "Balances former months," and "Balances to date." The first section is subdivided into columns "Reg. No.," "Debit (A)," "Reg. No.," and "Credit (B)." Each amount shown in the "Summary" of each register will be entered on the recap. either in column "Debit (A)" or in column "Credit (B)" opposite the number (from 1 to 29) corresponding to the number appearing opposite the amount in the summary. The number of the register from which each entry was taken will be entered at the left of the amount in the column "Reg. No."

365. For example, if register No. 1 shows an item "22A—\$11,193.30," the entry will be made on the recap. in the column "Debit (A)" opposite the number "22" appearing in the column "Recap. No.," and the number "1" will be entered in the column "Reg. No."

366. As the items are thus posted to the recap. a check mark (✓) will be made in the column provided therefor at the left of the item in the summary.

CLOSING THE RECAPITULATION OF REGISTERS.

367. After all items in the summaries of the registers have been transferred to the proper spaces on the recap., totals will be taken of columns "Debit (A)" and "Credit (B)" and, if they agree, these totals will be entered in the spaces opposite the word "Totals" at the bottom of the recap. If any discrepancy is found, the amounts posted from each register to the column "Debit (A)" should be set off against the amounts posted from the same register to column "Credit (B)." By comparison of the totals by registers the error in posting can be readily located.

368. The balances appearing in columns "Debit (E)" and "Credit (F)" of the recap. of the preceding month will next be entered in columns "Debit (C)" and "Credit (D)," respectively, of the current recap. To these balances in columns "Debit (C)" will be added the total of amounts shown in column "Debit (A)" for the corresponding accounts, and to the amounts shown in column "Credit (D)" will be added the total of amounts shown in column "Debit (B)" for the corresponding accounts. In the column "Debit (E)" will be extended the excess of the sum of items

in columns "Debit (A)" and "Debit (C)" over the sum of the items in columns "Credit (B)" and "Credit (D)." In the column "Credit (F)" will be entered the excess of the sum of items in columns "Credit (B)" and "Credit (D)" over the sum of items in columns "Debit (A)" and "Debit (C)." In other words, the net debit or net credit of each account will be extended to columns "Debit (E)" or "Credit (F)," respectively.

369. When such extensions have been made these two columns should be totaled. If any discrepancy exists, cross-additions and cross-subtractions should be verified, for the error must lie therein, the columns from which these extensions are made having already been balanced.

POSTING TO COST LEDGER (EXHIBITS 135 TO 172).

370. After all registers are closed their items will be posted to the cost ledger, the postings beginning with register No. 1 and continuing through the series of registers in numerical order. First the items composing the totals of "Operating expense" (recap. account 22A and 22B) will be abstracted by cost-ledger accounts and subclasses (as shown in the column "Cost account No." at the left of each item) and these aggregate totals will be posted to the cost-ledger account in the column "Total this month" on the line corresponding to the subclass. For example, if the register shows total charges of \$935 to cost account 1.01, that amount will be entered opposite account ".01" on cost ledger sheet No. 1 (see Exhibits 105 and 135); if the register shows total debits of \$1,262 to cost account 25.02, that amount will be posted to the column "Total this month" of cost account No. 25 on the line ".02" (see Exhibits 105 and 160), and so on. As these postings are made the corresponding items will be checked off in the proper columns on the registers.

371. Likewise the amounts shown on all registers as "Operating income" (recap. accounts 23B and 23A) will be abstracted by cost-ledger accounts and subclasses (as shown by the number opposite each item in the column "Cost account No."), and such abstracted amounts will be posted to the proper page and space in the cost ledger. For example, if the total credits to cost-ledger account 31.12 on register No. 4 is \$30, this amount will be entered in the cost ledger in the column "Total this month" on line ".12" of the cost account No. 31 (see Exhibits 109 and 110, also 166).

372. After the items on all registers have been posted to the cost-ledger sheets it will be desirable to test the accuracy of the cost-ledger entries by adding the net totals of the postings to "Operating expense" and "Operating income" and comparing the totals thus obtained with the totals of all amounts shown opposite recap. Nos. 22 and 23, on the recap. of registers.

373. The net amounts posted to the cost ledger in the spaces .01 to .09 and .10 to .17 and the totals thereof shown as "Gross total," "Net total," and "Total" will be added to or subtracted from the corresponding amounts shown in the "Total to date" column of the previous month and the new balances will be extended to the column "Total to date" for the current month.

374. As a result of such completed postings the total amounts shown in the summary of all registers as 22A and 22B will have been posted or distributed to the several cost ledger accounts as "Operating expense" (accounts .01 to .09, inclusive), and the total amounts shown in the summary of all registers as 23B and 23A will have been posted to the individual cost-ledger accounts under subclassifications of "Operating income" (accounts .10 to .17, inclusive). As those gross amounts shown in the summaries of the several registers will have been likewise posted to the recap. in columns "Debit (A)" and "Credit (B)" opposite recap. accounts numbered 22 and 23, respectively, it is apparent that the gross total of these individual postings in the cost ledger must equal the gross total of the postings to recap. accounts 22 and 23, respectively. Likewise, the net total of the columns "Total to date" for operating expenses (accounts .01 to .09, inclusive) of all cost sheets must equal the amounts shown in space 22E of the recap.; also, the total of the columns "Total to date" for operating income (accounts .10 to .17, inclusive) of all cost sheets must equal the amount shown in space 23F of the recap.

PREPARATION OF REPORTS.

MONTHLY REPORTS.

375. After all posting is completed the following reports will be prepared at the end of each month for submission to the central office:

RECAPITULATION OF REGISTERS (EXHIBIT 173).

376. The original copy of the recap., supported by original copies of all the registers, will be prepared for submission to the central office, together with the following subvouchers:

(a) Copies of bills of lading and transportation requests, per register No. 2.

(b) Copies of bills rendered, per register No. 4.

(c) Original and memorandum copies of all interunit transfer vouchers issued which were accomplished during the month, per register No. 9. If the prompt adjustment of allotments is essential, copies of interunit transfer vouchers will be forwarded to the central office immediately upon accomplishment.

(d) Copies of all production reports, per register No. 10.

STATEMENT OF GROSS OPERATING COSTS, RETURNS FROM OPERATION, AND NET OPERATING EXPENSE.

377. This statement will be prepared from the cost ledger in the form shown in Exhibit 176. The gross operating costs, the returns from operation, and the net operating expense will be shown by features grouped by activities.

ANALYSIS OF GROSS OPERATING COSTS.

378. This statement will also be prepared from the cost ledger and will show the elements of cost in the form illustrated by Exhibit 176a.

OPERATION STATEMENT.

379. The operation statement will be prepared in the form illustrated by Exhibit 175. The upper part of the report will be prepared by taking the balances shown by the recap. as "Disbursement vouchers," "Collection vouchers," "Transfer vouchers received," and "Transfer vouchers issued"; the part pertaining to operating expenses will be taken from the two reports described above (Exhibits 176 and 176a); the analysis of operating income will be taken from the cost ledger; the extraordinary charges will be taken directly from the recap. (accounts 25, 26, 27, and 28); and the extraordinary income items will be obtained by analysis of the postings to recap. account "Other income (No. 24)."

OTHER REPORTS.

380. In addition to the monthly reports described above the following statements will be prepared when required and at the end of the fiscal year.

COMPARATIVE BALANCE SHEET.

381. The balance sheet will be prepared in the form shown by Exhibit 174, the necessary information therefor being taken from the appropriate recap. spaces in columns "Debit (E)" and "Credit (F)." If comparative statistics are desired the balances shown by the recap. of the previous date will be set opposite the corresponding items on the current balance sheet.

ANALYSIS OF OUTLAYS.

382. An analysis of outlays will be prepared in the form shown by Exhibit 177, the information therefor being obtained by abstracting the recap. debits and credits to property accounts by register numbers. For example, if the entries to recap. account "Equipment" in column 4A were as follows:

Reg. No. 2.....	\$24.00
" " 3.....	190.00
" " 5.....	1,203.55
" " 9.....	200.00
" " 10.....	12.50

the analysis would be

Purchased.....	214.00
(registers 2 and 3);	
Issued from stores.....	1,203.55
(register 5);	
Received by transfer.....	200.00
(register 9);	
Produced at unit.....	12.50
(register 10).	

UNIT COST REPORTS.

383. Unit cost reports will be prepared in the form shown by Exhibit 178 for each feature for which unit

costs are required. The total costs and the subclassifications thereof will be taken from the cost-ledger sheets. The quantity of product will be furnished by the officer in charge of the feature for which unit costs are required, and extensions showing unit costs will be made as indicated by the form of report. The space provided for comments and explanations should be used to explain unusual conditions that may have caused a considerable fluctuation of unit cost as compared with similar unit costs for other units or for other periods.

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THE WASHINGTON OFFICES.

IN GENERAL.

384. As the details of field accounting records and procedure are fully explained and illustrated in this report, a detailed analysis of the records and procedure of the Washington offices will not be necessary to a complete understanding of the system of accounting herein proposed. Only a general outline of the methods followed in the Washington office will therefore be given here.

385. The accounting work in Washington will be classified as local and central.

LOCAL OFFICE.

386. The local accounting work will not differ materially from that of other field units, except that, in addition to the records pertaining solely to local Washington transactions, accounts will be kept for miscellaneous smaller projects and undertakings for which no field organization exists. At the close of each month the net cost of the Washington local office will be distributed, by interunit transfer vouchers, among all other field units.

CENTRAL OFFICE.

RECORDS KEPT.

387. The central office will maintain the following records:

(a) Appropriation ledger, which will show the status of each appropriation as a whole and at the same time control the appropriation accounts carried in the field ledgers.

(b) Investment ledger, which will receive general account debits and credits for each unit and, as of each closing date, will show the surplus of such units.

(c) General control ledger, which will control the appropriation and investment ledgers.

THE APPROPRIATION LEDGER.

IN GENERAL.

388. Elsewhere in this report (pars. 43, 44) reference has been made to the appropriation control ledgers, which will be kept in the central office. The only difference between these ledgers and the appropriation ledgers kept in the field (see Exhibits 2 to 25a and pars. 62 to 65) is that they will include the accounts "Uncovered deposits" and "Available funds" and will not include "Individual Indian banks, controlling account."

389. "Uncovered deposits" is an account showing the status of deposits that are in transit between collecting officers and the United States Treasury. It is necessary to introduce this account because the time required to cover moneys is so considerable as to render it undesirable to charge such deposits directly into "Treasury cash."

390. "Available funds" is designed to show the balances of appropriations that have not been allotted. The amounts of appropriation and revenue warrants will be debited to "Treasury cash" and credited to "Available funds." When allotments are made the amounts thereof will be debited to "Available funds" and credited to "Allotments." Conversely, when allotments are withdrawn, the amounts involved will be debited to "Allotments" and credited to "Available funds." When the unexpended balance of an appropriation is covered into the surplus fund of the Treasury, the appropriation account will be closed by debiting "Available funds" and crediting "Treasury cash."

THE SUPPORTING DOCUMENTS.

391. Entries in the central office appropriation ledgers will be supported by files of:

(A) Original documents:

(1) Originating in central office:

(a) For entry in both central office and field ledgers:

Allotment of funds (par. 73).

Withdrawal of allotments (par. 74).

Advance of funds (par. 75).

Notice of direct settlements affecting field allotments (par. 83).

Miscellaneous journal vouchers affecting field allotments (par. 91).

(b) For entry on central office ledgers only:

Appropriation warrants.

Miscellaneous revenue warrants.

Repay warrants.

Transfer and counter warrants.

Surplus fund warrants.

Miscellaneous journal vouchers not affecting field allotments.

(2) Originating in the field:

For entry in both central office and field ledgers:

Deposit of funds to credit of the United States (pars. 84, 85).

(B) Consolidated journal vouchers covering field transactions not brought into the central office ledgers directly from journal vouchers; for example, purchase orders and other encumbrances raised, payments, and collections (see par. 397, et seq.).

PROCEDURE.

392. It is unnecessary to introduce complete details of central office procedure here, inasmuch as in the main it closely follows that already outlined for the field. Certain features and operations, however, which are peculiar to the central office are discussed below.

RECORDING TRANSACTIONS IN INDIAN MONEYS, PROCEEDS OF LABOR.

393. Particular mention should be made of the manner of recording transactions in "Miscellaneous receipts, class 3" in the central office appropriation ledger. As explained in paragraphs 31 to 33, the moneys deposited on account of such transactions will be known as "Indian moneys, proceeds of labor" after they have been covered into the Treasury. In contrast with the present system, under which it is impossible to show any information regarding such transactions before the moneys are actually covered into the Treasury, the proposed system will bring them into the central office accounts promptly after the moneys have been collected.

394. The same ledger sheet will be used to record these collections that is used to account for the funds after they are covered into the Treasury. There will be no confusion as to the character of funds in the hands of disbursing officers, for, regardless of the fact that the balance shown to be in their hands may include both "Indian moneys, proceeds of labor" and "Miscellaneous receipts, class 3," the amount properly carried under the former title will be shown under "Allotments" and "Encumbrances," whereas the amount carried under the latter title will always be shown as a credit balance under "Unavailable funds."

395. When deposits of these collections are made to the credit of the United States the amount involved will be debited to "Unavailable funds" and credited to "Available funds," thus making it subject to allotment. Simultaneously, the movement of the funds toward the Treasury will be shown. (See par. 404 et seq.)

396. Miscellaneous receipts, classes 4 and 5, will be handled similarly except that "Allotments," instead of "Unavailable funds," will be debited at the time of deposit, since this account will have been credited at the time of collection. (See pars. 142, 144.) It will be unnecessary to make any distinction between moneys carried by disbursing officers under this title and those carried as "Indian moneys, proceeds of labor," since the former are available for disbursement both before and after being covered into the Treasury.

HANDLING FIELD REPORTS.

397. As directed in paragraph 101, each field unit, including the Washington local office, will submit, in duplicate, promptly after the close of each month, a trial balance of its appropriation ledger (Exhibits 76, 76a, 76b). When such trial balances have been received from all units the original copies will be cut into sections by appropriations. Space for this cutting is provided between the four-line sections of the form. The sections will then be assorted by appropriations and sent to a computing machine operator, who, by selective addition, will make recapitulations thereof by appropriations on what will be known as consolidated journal vouchers. The accuracy of this work will be proved by comparing the grand total of the results thus obtained with the grand total of the corresponding items obtained by making a selective summation of the recapitulation slips which will have been cut from the trial balances.

398. When the work has been proved consolidated journal vouchers will be sent to the bookkeeper for entry in the appropriation ledger.

399. It will be noted that all transactions during the month will appear on the trial balances opposite either "Field transactions" or "Washington transactions." From paragraphs 71, 72, and 391, it will be seen that all entries summarized opposite "Washington transactions" will have been entered from the original documents in both the field and the central office ledgers. Therefore it remains only to bring into the central office ledgers, by one summary entry, the total transactions under each appropriation that are entered opposite "Field transactions" on the trial balances. When this has been done a balance should be secured for each account appearing on the ledger sheet—that is, "Treasury cash," "Disbursing officers' cash," etc., and these balances should be reconciled with the aggregate of field balances. Any discrepancies can be located quickly by checking the Washington transactions, the numbers of all Washington journal vouchers taken up in the field being shown in the space provided therefor on the trial balance.

400. In the meantime the duplicate copies of trial balances, together with the supporting documents (see par. 101), will have been sent to examiners for audit. Official receipts and disbursement vouchers will be examined for errors in the classification of collections and in the application of appropriations in making payments, respectively. The reports of unliquidated encumbrances (Exhibit 77) will be checked against the respective balances which they support and examined as to use of appropriations and general propriety. All errors that are discovered will be referred immediately to the field officer with proper instructions.

401. Attention is especially invited to the comparative figures furnished by the report of unliquidated

encumbrances in the amount columns "Original" and "Unliquidated." This information will be of particular value in connection with quasi and other continuing encumbrances (see pars. 53 to 55 and 81). By taking into consideration the original amount of the encumbrance, the time elapsed since it was raised, its character, and the amount liquidated, it will be possible to determine whether the officer is unnecessarily encumbering his allotments and thereby making it impossible to obtain the fullest benefit therefrom. On the other hand, such an examination will show whether he is failing to make proper provision for necessary future disbursements and thereby tending to embarrass either himself or the central office, or both, through the eventual accumulation of obligations in excess of the appropriation made by Congress.

402. From the foregoing explanation it will be apparent that complete and detailed information as to the status of any appropriation will be almost instantly accessible. That is to say:

(a) The balance subject to advance or available for use in direct settlements will be shown currently under "Treasury cash."

(b) Balances in the hands of all disbursing officers will be shown as of the date of the last preceding report under "Disbursing officers' cash."

(c) All deposits to the credit of the United States which have been made by disbursing officers but which have not yet been covered into the Treasury will be shown currently in detail under "Uncovered deposits."

(d) The total amount of the appropriation unallotted will be shown currently under "Available funds."

(e) The total of all allotments made to the field which have not been encumbered at the close of any month will be shown as of the date of the last preceding report under "Allotments."

(f) All encumbrances which have been set up but which have not been liquidated at the close of the month will be shown as of the date of the last preceding report under "Encumbrances," complete details in support of this balance being found in the file of reports of unliquidated encumbrances.

(g) The total of all funds collected which are unavailable prior to their deposit will be shown as of the date of the last preceding report under "Unavailable funds."

403. Complete details in support of balances in these accounts will be found in the file of analyzed trial balances (see par. 397).

RECORDING DEPOSITS OF FUNDS.

404. For the convenience of administrative officers it will be desirable to have complete and current information as to all deposits that are in transit and in process of covering, especially when the appropria-

tion affected is depleted. To this end, disbursing officers will report on the form provided for that purpose (Exhibits 37, 38) all deposits in the Treasury to the credit of the United States (that is, in the usual Treasury terminology, to their *personal credit*), sending with their reports the duplicate certificates of deposit (see par. 84).

405. All certificates of deposit will be "designated" for covering by the central office instead of by the auditor as at present. This "designation" will ordinarily be made after the trial balances for the month in which the deposit was made have been examined and checked against the accompanying official receipts and journal vouchers covering adjustments in "Disbursing officers' cash." When earlier action is necessary, certificates may be designated immediately upon their receipt.

406. Upon "designation" of certificates the following journal entry will be made for all appropriations except "Miscellaneous receipts, class 2" (see also pars. 410 and 412):

Uncovered deposits.....	\$
to	
Disbursing officers' cash.....	\$

407. "Miscellaneous receipts, class 2," will be "designated" for covering into the appropriations to which they belong (see par. 30).

408. Therefore deposits of "Miscellaneous receipts, class 2," should be shown under the appropriations into which they will ultimately be covered. Consequently, the following entry should be made in the account "Miscellaneous receipts, class 2," upon "designation" of the certificate of deposit:

Unavailable funds.....	\$
or	
Allotments.....	\$
to	
Disbursing officers' cash.....	\$

(See pars. 142 and 144 in regard to debit entry required.)

409. At the same time the following entry will be made under the appropriations into which the moneys are to be covered:

Uncovered deposits.....	\$
to	
Available funds.....	\$
or	
External funds.....	\$

The credit will usually be made to "Available funds," "External funds" being credited only with collections on account of appropriations the balances of which have been covered into the surplus fund.

410. If the funds deposited be miscellaneous receipts, classes 3, 4, or 5, the following entry will be

made simultaneously with the one described in paragraph 406:

Allotments	\$
or	
Unavailable funds	\$
to	
Available funds	\$

411. This entry places the amount involved to the credit of "Available funds," thus making it subject to allotment. The debit entry to be made depends upon the nature of the funds, "Allotments" being debited for miscellaneous receipts, classes 4 or 5 (unless the recommendation contained in paragraph 25 is adopted, in which case "Unavailable funds" will be debited), and "Unavailable funds" for "Miscellaneous receipts, class 3."

412. If the funds deposited be "Miscellaneous receipts, class 1," the following entry will be made in lieu of that described in paragraph 410:

Unavailable funds	\$
to	
External funds	\$

413. The credit here will be made to a special account, carried only in connection with "Miscellaneous receipts, class 1," and with appropriations the balances of which have been covered into the surplus fund. Moneys of this character are the property of the general Government (see pars. 20f and 36), and the entry described sets up the amount involved as a liability of the Indian Service. This is liquidated upon the issue of warrant covering the deposit into the Treasury.

414. Upon issue of repay or revenue covering warrants the following entry will be required:

Treasury cash	\$
or	
External funds	\$
to	
Uncovered deposits	\$

415. The amount of "Miscellaneous receipts, class 1," and lapsed appropriations covered will be debited to "External funds," and all other items will be debited to "Treasury cash." The date of this entry will be shown, in a column provided for that purpose, opposite the entries by which the items were originally debited to "Uncovered deposits."

416. The unchecked items will equal in total the net debit of "Uncovered deposits" and will constitute a detailed record thereof.

THE INVESTMENT LEDGER.

417. In the investment ledger an account will be kept with each unit of the service. These accounts will be credited or debited with the net result of the month's business as shown by the operation state-

ment (Exhibit 175) and debited with the total of disbursement vouchers and transfer vouchers received. They will be credited with the total of collection vouchers and transfer vouchers issued. The balances will equal the general account surplus at the respective units as of each closing date.

THE GENERAL CONTROL LEDGER.

418. The general control ledger is designed to "control" both the fund and general accounts as carried in the central office. The following accounts will be carried in this ledger:

- (a) Net investment.
- (b) Treasury cash.
- (c) Uncovered deposits.
- (d) Disbursing officers' cash.
- (e) Available fund surplus.
- (f) Allotted fund surplus.
- (g) Unavailable fund surplus.
- (h) Private trusts.
- (i) External funds.
- (j) General account surplus.

419. The amounts to be entered in these accounts will be accumulated in registers, the totals of which will be posted once each month. Since the details composing these totals will have been entered in the subsidiary records, the balances shown in the general control ledger will represent the aggregate of balances in the corresponding subsidiary accounts.

420. The forms of registers will be determined by the volume and nature of the transactions to be recorded. Experience may show that satisfactory registers may be made on a listing machine or other mechanical device.

421. The purposes of the accounts listed above are as follows:

(a) "Net investment." This account will control the investment ledger described in paragraph 417.

(b) "Treasury cash." This account will control all accounts bearing this title in the appropriation ledger, approximately 1,100 in number.

(c) "Uncovered deposits." This account will control all accounts bearing this title in the appropriation ledger.

(d) "Disbursing officers' cash." This account will control all accounts bearing this title in the appropriation ledger.

(e) "Available fund surplus." This account will control all accounts bearing the title "Available funds" in the appropriation ledger.

(f) "Allotted fund surplus." This account will control all accounts entitled "Allotments" and "Encumbrances" in the appropriation ledger.

(g) "Unavailable fund surplus." This account will control all accounts bearing the title "Unavailable funds" in the appropriation ledger.

(h) "Private trusts." This account will receive summary debits and credits on account of payments and collections, respectively, of "Special deposits" and "Individual Indian moneys" made through "Disbursing officers' cash." The balance in this account will therefore represent the total accountability of the service in this respect.

(i) "External funds." This account will control all accounts bearing this title in the appropriation ledger.

Since all funds entered in these accounts will be deposited at the close of each quarter (par. 28), the credit balance in this account will show, as of the closing dates of quarters, the amount of funds still in the custody of the Indian Service pending cover.

(j) "General account surplus." This account will show the general account surplus of the entire service as distinguished from the fund surplus, which will be shown by accounts *e, f, and g.*

DUTIES OF EMPLOYEES.

GENERAL PRINCIPLES.

422. At many places in this report reference has been made to employees of field units of the Indian Service by designations such as "general bookkeeper," "appropriation ledger clerk," "storekeeper." The duties intended to be covered by such designations, so far as they relate to the accounting work, are described below. It should not be inferred that each group of duties described under a separate designation will be performed by a separate employee. Generally several of these groups of duties will be performed by one person. Each group of duties should be expressly assigned to some employee in order that everyone may know definitely what work is required of him.

SUPERINTENDENT.

423. The superintendent will have general supervision of the business of the entire unit, but will leave petty details to his subordinates.

CHIEF CLERK.

424. The chief clerk should report to the superintendent and should receive instructions from him. He should be in direct charge of all clerical employees in the office and should make all necessary recommendations regarding their status. He should be in responsible charge of all accounting work at the office. All official mail should pass over his desk, be stamped with the date of receipt, and be referred by him to the proper employees for action. All routine outgoing mail originating with the clerical force should be signed by him. He should inform himself of all of the work of the agency or superintendency and should be fully acquainted with the physical features and geography of the reservation. He should have direct charge of the preparation of all important statements for the central office before they are submitted to the superintendent and in every other way should endeavor to relieve the superintendent of all routine duties, so as to enable him to devote his time to the more important matters of the unit.

PURCHASING AGENT.

425. The purchasing agent should place all orders for goods needed at the unit. No other employee should be permitted to order goods except in emergencies, and then copies of the orders should be filed with the purchasing agent. Employees should endeavor to foresee their needs as much as possible and give the purchasing agent abundant time and

opportunity to place orders. If proper foresight is exercised practically all purchases can be made through the regular routine.

TRANSPORTATION CLERK.

426. The transportation clerk should attend to the receiving and sending of freight and express, wagon hauling, and passenger transportation. He should preferably report directly to the purchasing agent.

FORWARDING AGENT.

427. On some reservations it may be necessary to employ a forwarding agent to receive and dispatch freight arriving at outlying railway or other shipping points. The forwarding agent will work in connection with the transportation clerk and will usually receive orders from him and report to him. When large shipments are expected the purchasing agent or transportation clerk should keep the forwarding agent informed of their expected arrival and should arrange for such means of transportation as are necessary to move the freight quickly to its destination.

STOREKEEPER.

428. If supplies are stored at any one place in considerable quantity they should be in charge of a storekeeper. He should be accurate and prompt in handling requisitions and in delivering goods. He will receive and check all stores purchased and certify to the correctness of the vouchers. He will receive the requisitions for supplies and prepare the goods for delivery, enter the unit prices and extend the value of the goods on the requisitions, and see that proper copies thereof are forwarded promptly to the main office. The correctness of the stores account will depend upon the correctness of the application of unit prices and the computation and addition of the charges on the requisitions. An improperly added requisition will cause trouble in the office, as the subsidiary records will never balance with controls where more than one subsidiary account is charged from a single wrongly added requisition. He must keep a complete record of all supplies on hand by means of entries made on stores cards and from time to time must take physical inventories of parts of the supplies on hand until, within a single year, the entire stock has been inventoried (see par. 271).

PROPERTY RECORD CLERK.

429. The property record clerk should keep a complete record of the quantity, condition, and location of all equipment, animals, etc. He should make

frequent inspection trips over the reservation to note the condition and the care taken of equipment. The record of property should be kept by him on the property record cards and should balance with the controlling account kept by the bookkeeper.

GENERAL BOOKKEEPER.

430. The general bookkeeper should be in charge of all of the general books of account, including registers, cost and general ledgers, files of unpaid bills, accounting reports, etc.

APPROPRIATION LEDGER CLERK.

431. The appropriation ledger clerk should have charge of the appropriation ledger and the subsidiary records and reports in connection therewith.

PAY ROLL AND VOUCHER CLERK.

432. The pay roll and voucher clerk should receive from the bookkeeper all time books, invoices, contract estimates, and any other evidences of amounts pay-

able by the service. He should prepare pay rolls, vouchers, and claims in proper form, in accordance with the general regulations of the service. He should keep a detailed record of all items of salary earnings which are unpaid and which represent the balance in the salaries and wages payable account.

DISBURSING OFFICER.

433. The disbursing officer should pay all accounts that may be properly presented to him, receipt for and account for all moneys paid to him, and prepare his abstracts and accounts current and submit them to the auditor through the central office. He will have charge of individual Indian moneys. His duties are more fully described in the section of this report that treats of the accounts of the disbursing officer (pars. 153-218).

434. Additional employees, whose duties it is not necessary here to enumerate, are stenographers, time keepers, lease clerks, and probate clerks.

PROPERTY RECORD CLERK.

435. The property record clerk should keep a complete record of the quantity, condition and location of all equipment, animals, etc. He should make frequent inspection trips over the reservation to note the condition and the care taken of equipment. The record of property should be kept by him on the property record cards and should balance with the controlling account kept by the bookkeeper.

PROPERTY RECORD CLERK.

435. The property record clerk should keep a complete record of the quantity, condition and location of all equipment, animals, etc. He should make frequent inspection trips over the reservation to note the condition and the care taken of equipment. The record of property should be kept by him on the property record cards and should balance with the controlling account kept by the bookkeeper.

INSTALLATION OF THE SYSTEM.

APPROPRIATION ACCOUNTS.

ADMINISTRATIVE OFFICERS' ACCOUNTS.

435. A separate ledger sheet will be opened for each appropriation or fund, the title and symbol of the appropriation being written at the top of the sheet. Under each appropriation that is available for disbursement at the unit the amount of the allotment that is still subject to requisition (that is, amount of original allotment plus increases therein, less withdrawals and net advances, payments by the chief disbursing clerk, and direct settlements) will be entered as a debit under "Treasury cash." The balance in the hands or to the credit of the disbursing officer will be entered as a debit under "Disbursing officers' cash." As explained in paragraph 64, these two items constitute the "fund assets." It now remains to set up the surplus accounts which show the availability of the funds.

436. For all appropriations that are available for disbursement, the amount of the unliquidated encumbrances (that is, actual or prospective liabilities) will be ascertained and set up as a credit under "Encumbrances." The difference between this amount and the total "fund assets" will be entered as a credit under "Allotments." Care will be exercised to make certain that all items carried in the general accounts under "Salaries and wages payable," "Sundry accounts payable," and "Freight and transportation payable" are represented by encumbrances.

437. A separate record of each encumbrance will be made on the form provided for that purpose (Exhibit 80). The aggregate balances thus shown under any one appropriation will agree with the amount set up as a credit to "Encumbrances" on the ledger sheet for that appropriation. These encumbrance records will then be filed behind guides carrying the titles and symbols of the appropriations.

438. For funds that are not available for disbursement (that is, Miscellaneous receipts, classes 1, 2, and 3), the amount in the hands or to the credit of the disbursing officer will be entered as a debit under "Disbursing officer's cash." This entry will be balanced by a credit entry in the same amount under "Unavailable funds."

439. The balance of "Special deposits" in the hands or to the credit of the disbursing officer will be entered as a debit in the space provided for that purpose on the ledger sheet "Individual Indian moneys and special deposits." Balances held by the disbursing officer under the several subdivisions of "Individual

Indian moneys" (see par. 16) will be entered as debits under captions in which the proper subtitles have been written. Columns for this purpose are provided on the "Individual Indian moneys and special deposits" sheet and short-length insert sheet (Exhibits 25 and 25a). The total of all amounts thus held by the disbursing officer as individual Indian moneys and special deposits will be entered as a debit under "Total, I. I. M. and S. D."

440. The total of all balances held to the credit of individual Indians in banks will be entered as a debit under "Individual Indian banks, controlling account," and the grand total of the individual trust-fund section of the ledger (that is, special deposits and all individual Indian moneys, including bank accounts) will be entered as a credit under "Individual trust funds" (Exhibits 25 and 25a).

441. The sheets should be arranged in a binder in the order of the appropriation symbol numbers, the individual trust fund section being the last in the binder. (See opening entries on Exhibits 2 to 7, 22, 23, 25, and 25a.)

DISBURSING OFFICERS' ACCOUNTS.

442. The amount of cash on hand should be ascertained by actual count and entered as a debit in the cash book (Exhibit 84) under "Special deposits, I. I. M. and sundry items," the amount being extended to the "Total" column. The net balance to the official credit of the disbursing officer with the Treasurer of the United States and all other depositories will be ascertained and check registers opened for such depositories by entering the balances thus ascertained in the "Balance" columns (Exhibits 86 and 87).

443. A total will then be made of the cash and depository balances and this total verified with the aggregate of all balances shown under "Disbursing officer's cash" in the appropriation ledger.

444. The total net balances to the credit of individual Indians in each depository bank will be ascertained and a check register opened for each depository by entering this total in the "Balance" column (see Exhibits 88 to 92). Care should be taken to see that the aggregate of the balances in the individual ledger accounts (Exhibit 94) is in agreement with this opening entry in the corresponding check register.

445. The aggregate of opening balances thus entered in individual Indian check registers must correspond to the opening debit balance shown in the appropriation ledger under "Individual Indian banks, controlling account" (par. 440).

446. Upon completion of this work a trial balance of the appropriation ledger, including an analysis of disbursing officer's cash, will be prepared (see Exhibit 1) and forwarded to the central office.

GENERAL ACCOUNTS.

447. The property record clerk will enter on a fixed property card a detailed description of each article of equipment and of each Government animal (except like items, which may be grouped on a single card), of each building, and of each other separate piece of property in the custody of the service, except articles of little value. Whenever the actual cost can be determined it will be noted on the card. If it can not be determined an estimate will be made and the amount estimated will be noted on the card with the statement that it is an estimate. The proper classification of each item of fixed property will be checked in the classification spaces in the upper right-hand corner of the form. After every item of property has been entered on a card, the cards will be sorted by the bookkeeper according to the classes of property—that is, land and improvements, buildings and plant, equipment, and live stock. The cards in each class will also be sorted into two groups by ownership—that is, into United States Government and tribal. A total should be made for each of these classes and the amount entered on register No. 12 as a debit to the proper recap. account (see Exhibit 101).

448. All unused supplies will be collected in the storehouse, listed on stores cards, priced, and the value computed and entered in the "Amount" column under "Balance." The cards will then be filed alphabetically by name of article, and the total

value thereof entered on register No. 12 as a debit to "Stores" or "Local products" (Exhibit 101).

The amount of "Freight and handling" will be estimated. For this purpose 5 per cent of the value of "Stores" will be used and set up on register No. 12 as a debit to "Freight and handling."

449. In addition to these items of property there will probably be the items "Unappraised public domain" and "Unappraised tribal domain." A card record will be made of the total number of acres of each tract and the value will be entered as \$1 on register No. 12, as a debit to the proper recap. account (Exhibit 101).

450. A list of accounts receivable will be prepared on the register of bills rendered and the total thereof will be debited to "Accounts receivable" (Exhibit 100).

451. A list of accounts payable will also be prepared. These will be divided into three classes, (1) salaries and wages payable, (2) freight and transportation payable, and (3) sundry accounts payable. The unpaid salaries and wages should be listed on the register of salaries and wages earned (Exhibit 97). All accomplished bills of lading remaining unpaid and all issued and unpaid transportation requests should be listed on the register of freight and transportation payable (Exhibit 98). All other unpaid invoices and bills, representing goods received and services rendered, should be listed on the register of bills received (Exhibit 99). The proper accounts on the recap. will be credited for all accounts payable.

452. When these entries have been completed by making contra entries to "Surplus" the registers as of date of installation will be closed and postings made to the recap. (see instructions in pars. 363 to 365). The original copy of the recap. will be forwarded to the central office immediately.

ILLUSTRATIVE TRANSACTIONS.

EXPLANATION.

453. To illustrate the uses of the bookkeeping forms referred to in the foregoing text and to exemplify the principles underlying the procedure of field accounting, the following pages have been devoted to recording a set of transactions at a model agency.

454. For these purposes an attempt has been made to illustrate the method of recording in the accounts practically every kind of transaction that is likely to occur in the field. No attempt has been made to choose the simplest transactions of a kind, as will be seen from the entries making adjustments and corrections. In selecting transactions the aim has been to illustrate not only the original entries but also the subsequent adjustments, for in practice such adjustments are certain to become necessary either through errors, from lack of complete data, or for other reasons.

455. The transactions selected are representative of those actually found in current field reports and records, though the names of persons and places are fictitious.

456. The "Western Agency," as the model unit has been named, supposedly represents a composite of field agencies, embracing practically all field activities. Many transactions recorded during the month would not actually occur until a subsequent period but are included for the purposes stated above. The same explanation applies to other minor inconsistencies in the chronological sequence, in the frequency of transactions, in the relative amounts involved, etc.

457. It is suggested that this section of the report may be used most profitably by referring first to the exhibits on which the transactions are recorded, and then, through the index, to the general text in which the forms and procedure are fully described.

458. The exhibits cited by number after each transaction are the illustrative exhibits on pages 82-182. The exhibit numbers appear under each transaction in the order in which the corresponding entries will ordinarily be made. The methods used to illustrate these entries are indicated as follows:

An asterisk (*) indicates that the exhibit cited shows a similar transaction. In order to avoid needless repetition the entries for other like transactions are not shown.

A dagger (†) indicates that the exhibit cited is a schedule on which an entry for the transaction is abstracted. Such a citation is usually accompanied by a reference to another exhibit on which a similar transaction is shown in facsimile.

The absence of a symbol after the number of the exhibit cited indicates that the entries covering the transaction are shown in facsimile

STATEMENT OF FINANCIAL CONDITION, WESTERN AGENCY, S. DAK., AT CLOSE OF BUSINESS JUNE 30, 1917.

TRANSACTION NO. 1.

A list of unpaid salaries and wages as of June 30, 1917, showed balances due employees as follows:

On irregular pay roll No. 1, June:	
Carpenters.....	\$128.00
Masons.....	18.00
Masons.....	40.00
Masons.....	180.00
Drivers.....	45.80
Laborers.....	8.60
Laborers.....	7.50
Laborers.....	4.00
On regular pay roll No. 2, June:	
Farmer.....	15.00
Policeman.....	6.25
Interpreter.....	8.50
On regular pay roll No. 3, June:	
Teachers.....	600.00
Baker.....	30.00
Total.....	1,091.65

Exhibit 97. See also transaction No. 16.

TRANSACTION NO. 2.

Unpaid transportation requests as of June 30, 1917, were found as follows:

1800, 1801, 1802, 1903, and 1904. Cost of such transportation was estimated as follows: \$2.50, \$14.80, \$10.50, \$2 and \$2, respectively.

Bills of lading issued prior to June 30, 1917, but unpaid to date were found as follows:

13286, 12375, 11482, 11476, 12782, 12396, and 12787. Estimated cost: \$8.50, \$13.10, \$8.60, \$5.75, \$4.70, \$3.80, \$2.75, respectively.

Exhibit 98. See also transaction No. 16.

TRANSACTION NO. 3.

The following miscellaneous unpaid bills for services and supplies received were on hand June 30, 1917:

Rudolph & Smith, lime and plaster.....	\$14.40
C. M. Alvord, for stationery.....	13.76
Superintendent Chas. Thomas, who had been on an extended trip, had not returned to headquarters and the amount of his bill for traveling expenses could not be ascertained. It was estimated to be about \$70.	

Exhibit 99. See also transaction No. 16.

TRANSACTION NO. 4.

The following amounts representing uncollected bills rendered were found to be outstanding June 30, 1917:

Steele Burnett & Co., for one bull.....	\$99.37
Emma Golden, for board at dining room.....	7.50
Smith Hide Co., for hides.....	3,335.50

Alex. Solworth, for loss of potatoes.....	\$1. 60
Chas. Thomas, milk bill, June.....	2. 64
Robert Adair, milk bill, June.....	5. 10
William Wallace, milk bill, June.....	2. 60
Nancy Allison, milk bill, June.....	11. 70
Total.....	3,466. 01

Exhibit 100.

TRANSACTION NO. 5.

An inventory of United States land and improvements at Western Agency as of June 30, 1917, was made as follows:

Description.	When acquired.	How acquired.	Cost.
Reservation, headquarters site (part)...	1900	Purchase.....	\$5,500. 00
Road from agency to railroad station; macadam with concrete culvert.	1908	Construction.....	750. 00
Water system, consisting of canals, head-gates, ditches, and diversion dams.	1911-1913	Construction.....	12,000. 00
Land, consisting of 720 acres described on chart elsewhere.....	1914	Voucher 56, April.....	7,200. 00
Land, including drainage costs, per chart filed elsewhere.....	1916	Voucher 68, September; voucher 62, October.....	3,540. 00
* * * * *	*	* * * * *	
Total inventory amounted to.....			28,600. 80

Exhibit 101.

TRANSACTION NO. 6.

An inventory of United States buildings and plant at Western Agency as of June 30, 1917, was made as follows:

Description.	When acquired.	How acquired.	Amount.
Barn, 80 by 60 feet, fir lumber.....	1902	Construction.....	\$800. 00
Office buildings, consisting of main office and 2 additions, constructed at various times by addition to original structure.	1887 to date.	do.....	3,000. 00
House, for agent, white pine, located near office.	1912	do.....	2,000. 00
Employees' quarters, dormitory and mess halls.	1911	do.....	1,500. 00
* * * * *	*	* * * * *	
Total inventory amounted to.....			13,500. 00

Exhibit 101.

TRANSACTION NO. 7.

An inventory of United States equipment at Western Agency as of June 30, 1917, was made as follows:

Description.	When acquired.	How acquired.	Amount.
Bookcases, maple, large, 8 at \$15 each.	1915	Voucher 82, June.....	\$120. 00
Desks, journal, 2, high, oak.....	1914	Shop made.....	80. 00
Desks, office, single, 3-ply veneer, oak.....	1913	Voucher 8, January.....	55. 00
Desk, office, double, oak.....	1916	Voucher 6, June.....	72. 00
Chairs, revolving, office, 2.....	1914	Voucher 8, April.....	9. 00
* * * * *	*	* * * * *	
Total inventory amounted to.....			31,447. 55

Exhibit 101.

TRANSACTION NO. 8.

An inventory of United States live stock at Western Agency as of June 30, 1917, was made as follows:

Description.	When acquired.	How acquired.	Total.
Cattle, Texas longhorns, herd of 800 head on Range 543, brand I. D.	1914	Voucher 65, June.....	\$24,000. 00
Cattle, Holstein bull, agency corral, brand I. D.	1916	Raised.....	80. 00
Cattle, 30 head Holstein cows, dairy farm.	1915	do.....	1,440. 00
Sheep, 400 head, merino.....	1916	Voucher 8, April.....	2,400. 00
Mule, brand H, right flank.....	1912	Voucher 61, January.....	110. 00
* * * * *	*	* * * * *	
Total inventory amounted to.....			37,600. 00

Exhibit 101.

TRANSACTION NO. 9.

Inventories of tribal assets at Western Agency as of June 30, 1917, were made as follows:

Land and improvements (tribal).....	\$12,100. 00
Buildings and plant (tribal).....	7,250. 00
Equipment (tribal).....	3,805. 00
Live stock (tribal).....	19,500. 00

Exhibit 101.

TRANSACTION NO. 10.

An inventory of stores on hand at Western Agency as of June 30, 1917, was made as follows:

Article.	Unit.	Quantity.	Unit price.	Total.
Acid, acetic.....	Bottle.....	100	\$0. 10	\$10. 00
Acid, boracic.....	Carton.....	100	. 05	5. 00
Acid, carbolic.....	Bottle.....	50	. 72	36. 00
Apples, dried.....	Pound.....	500	. 08	40. 00
Augurs, 9-inch posthole.....	Each.....	100	. 54	54. 00
Bacon.....	Pound.....	1,000	. 16	160. 00
Bandages, 2-inch.....	Dozen.....	100	. 36	36. 00
Barley, pearl.....	Pound.....	700	. 04	28. 00
Beans, white.....	do.....	750	. 069	51. 75
Beeswax.....	do.....	100	. 43	43. 00
Blankets, wool.....	Each.....	80	3. 73	298. 40
* * * * *	* * * * *	* * * * *	* * * * *	
Total inventory amounted to.....				23,527. 26

Exhibit 101.

TRANSACTION NO. 11.

An inventory of local products on hand as of June 30, 1917, was made as follows:

101 bushels oats, at 50 cents.....	\$50. 50
150 bushels potatoes, at 60 cents.....	90. 00
70 tons alfalfa, at \$10.....	700. 00
30 dozen eggs, at 30 cents.....	9. 00
60 pounds butter, at 35 cents.....	21. 00
Total.....	870. 50

Exhibit 101.

TRANSACTION NO. 12.

"Freight and handling" charges pertaining to stores on hand were estimated at \$1,882.

Exhibit 101.

NOTE.—In practice, the percentage to be applied as a surcharge on stores issues will be determined at the beginning of each month by dividing the net total of "Freight and handling" (recap. account 7E) by the net total of "Stores" (recap. account 6E). As of July 1, 1917 (assuming the deferred costs to be \$1,882, and "Stores" to be \$23,527.26, as stated), the percentage would be 1882÷23527.26, or approximately 8 per cent, which percentage is used herein. (See pars. 228 to 235 of text.)

TRANSACTION NO. 13.

The status of appropriations on June 30, 1917, was found to be as follows:

Sym- bol.	Appropriation title.	Treasury cash (debit).	Disburs- ing offi- cer's cash (debit).	Allot- ments (credit).	Encum- brance (credit).
22	Industrial work and care of timber, 1917.....	\$40.00	\$68.00	\$93.00	\$15.00
31	Pay of Indian police, 1917.....		40.00	33.75	6.25
200	Support of Sioux of different tribes: Employees, etc., S. Dak., 1917.....		120.00	111.50	8.50
202	Education, Sioux Nation, S. Dak., 1917.....	250.00	1,467.90	906.60	811.30
420	Western Agency 3 per cent fund.....	342.50	2,142.67	1,861.75	623.42
825	Indian moneys, proceeds of labor, western Indians.....	89.00	3,067.40	3,156.40	
826	Miscellaneous receipts, class 4, agency.....		482.76	454.76	28.00
828	Miscellaneous receipts, class 4, boarding school.....		340.80	315.80	25.00
		721.50	7,729.53	6,933.56	1,517.47
1201	Individual Indian moneys, leases.....		37,859.45		
1203	Individual Indian moneys, pupils.....		4,231.00		
1202	Individual Indian moneys, miscellaneous.....		8,647.89		
1200	Special deposits.....		18,896.20		
			77,364.07		
1204	Individual Indian banks, controlling account.....			98,284.48	

Exhibits 2 to 7, 22, 23, 25, 25a, 1.

TRANSACTION NO. 14.

The balance of disbursing officer's cash was held as follows:

Cash on hand.....	\$784.29
Deposited with Treasurer of the United States.....	46,260.42
Deposited with Western National Bank.....	30,319.36
	77,364.07

Exhibits 84, 86, 87.

TRANSACTION NO. 15.

Balances in individual Indian banks June 30, 1917, were as follows:

City Trust Co., Crownor, S. Dak.....	\$43,861.89
First National Bank, Rockville, S. Dak.....	12,789.49
Stockgrowers National Bank, Twining City, Nebr.....	11,295.41
Citizens National Bank, Parkville, S. Dak.....	15,426.53
First National Bank, Detroit, S. Dak.....	14,911.16
	98,284.48

Exhibits 25a and 88 to 92 (Appropriation symbol No. 1204).

TRANSACTION NO. 16.

Encumbrances shown above (see balances in appropriations under transaction No. 13, June 30, 1917) were as follows:

Industrial work and care of timber, 1917 (No. 22): Salaries, June, 1917.....	\$15.00
Pay of Indian police, 1917 (No. 31): Salaries, June, 1917..	6.25
Support of Sioux of different tribes. Employees, etc., South Dakota, 1917 (No. 200): Salaries, June, 1917.....	8.50
Education, Sioux Nation, S. Dak., 1917 (No. 202):	
H. M. Zile—driving well.....	\$125.00
Traveling expenses.....	56.30
Salaries, June, 1917.....	630.00
	811.30

Western Agency 3 per cent fund (No. 420):	
Traveling expenses.....	103.42
Irregular labor.....	520.00
	623.42

Miscellaneous receipts, class 4, Agency (No. 826):	
C. M. Alvord, envelopes and paper ordered June 21, 1917.....	\$13.60
Rudolph & Smith, plaster and lime ordered June 25, 1917.....	14.40
	28.00

Miscellaneous receipts, class 4, Boarding School (No. 828):	
A. M. Haines, magazines, etc.....	25.00

Exhibits 58† to 62†, inclusive, 74†, 75†.

TRANSACTIONS AT WESTERN AGENCY DURING THE MONTH OF JULY, 1917.

July 2, 1917.

TRANSACTION NO. 17.

A team of mules, carried as United States live stock, transfer value \$500, was received by transfer from the Southern Agency.

Exhibits 130, 128, 129, 126, 103*, 82*, 15, 70†.

TRANSACTION NO. 18.

Bill No. 98, for \$1,195.87, was rendered for cattle shipped to C. G. West, Butte, Mont. Book value of cattle was \$1,100.

Exhibits 111, 109, 103*.

TRANSACTION NO. 19.

Bill of lading No. 12789, covering shipment of stores from Westfield to Crownor, was accomplished, and expense bill received. Estimated freight, \$4.80.

Exhibit 107.

TRANSACTION NO. 20.

Transportation request No. 1803 was issued for transportation of Charles Thomas, superintendent, from Browning, Nebr., to Crownor. Estimated charge, \$9.75.

Exhibits 107, 83*:

† The invoice covering this transaction amounted to \$13.76 and was taken up in the general accounts in that amount. (See Exhibit 99.) The discrepancy of \$0.16 between the liability and the encumbrance is introduced here to illustrate the method of correcting such an error. (See Exhibit 22.)

TRANSACTION NO. 21.

Requisitions Nos. 1-10, covering issues of stores, were received from storekeepers.

Exhibits 120, 102, 114 to 119, inclusive. (For issues of equipment from stores—Requisitions 1, 2—entries will also be made on fixed property cards, Exhibit 103.)

TRANSACTION NO. 22.

The following collection was made:

Steele Burnett & Co., for one bull (bill No. 82)..... \$97.37
Exhibits 52* to 55*, inclusive, 50†, 84, 19, 124.

TRANSACTION NO. 23.

The following collection was made:

Emma Golden, for board furnished, per bill No. 83..... \$7.50
Exhibits 52* to 55*, inclusive, 50†, 84, 23, 124.

TRANSACTION NO. 24.

The following voucher payments were made:

Sundry employees, June pay roll:

Regular—

Industrial work and care of timber, 1917 (enc. No. 1004).....	\$15.00
Pay of Indian police, 1917 (enc. No. 1005).....	6.25
Support of Sioux of different tribes, employees, etc., South Dakota, 1917 (enc. No. 1006).....	8.50
Education, Sioux Nation, S. Dak., 1917 (enc. No. 1007).....	600.00
Irregular: Western Agency 3 per cent fund (enc. No. 1003).....	431.90
	<u>1,061.65</u>

Exhibits 56†, 87, 2 to 6, inclusive, 121.

TRANSACTION NO. 25.

Washington journal voucher No. 262, "Allotment of funds," was received:

Exhibits 26, 8 to 17, inclusive, 21.

TRANSACTION NO. 26.

Checks were drawn against individual Indian bank accounts as follows:

In favor of—	For—	Account of—	Amount.
Louisa Young.....	Clothing.....	Louisa Young (No. 102).....	\$50.00
West & Co.....	Clothing and subsistence.	Eva Richard (No. 105).....	32.80
Do.....	Wagon.....	Chas. Horn Chips (No. 107).....	60.00
Amelia Charging Wolf.....	Allowance.....	Amelia Charging Wolf (No. 201).....	20.00
Picks up Arrows.....	.....do.....	Picks up Arrows (No. 202).....	25.00

NOTE.—Accounts Nos. 1 to 100, inclusive, are in City Trust Co., Crownor. Nos. 101 to 200 are in First National Bank, Rockville, S. Dak. Nos. 201 to 300 are in Stock Growers National Bank, Twinning City, S. Dak. Nos. 301 to 400 are in Citizens National Bank, Parkville, S. Dak. Nos. 401 to 500 are in First National Bank, Detroit, S. Dak.

Exhibits 89, 90, 94*.

TRANSACTION NO. 27.

A deposit of \$820.50 was made in Western National Bank.

Exhibits 85, 84, 86.

TRANSACTIONS NOS. 28 TO 37.

The following blanket encumbrances for fiscal year 1918 were set up from annual salary list, contracts, etc.:

TRANSACTION NO. 28.

Surveying and allotting Indian reservations (reimbursable):
Salaries, July, 1917..... \$500.00
Salaries, August, 1917, to June, 1918..... 5,500.00
Traveling expense, allotting agent..... 100.00
Exhibits 80*, 81*, 82, 63†, 8.

TRANSACTION NO. 29.

Indian school and agency buildings, 1918: Irregular labor, construction of superintendent's bungalow..... \$2,000.00
Exhibits 80*, 81*, 64†, 9.

TRANSACTION NO. 30.

Industrial work and care of timber, 1918:
Salaries, July, 1917..... \$585.00
Salaries, August, 1917, to June, 1918..... 6,435.00
Exhibits 80*, 81*, 65†, 10.

TRANSACTION NO. 31.

Pay of Indian police, 1918:
Salaries, July, 1917..... \$660.00
Salaries, August, 1917, to June, 1918..... 7,260.00
Exhibits 80*, 81*, 66†, 11.

TRANSACTION NO. 32.

Pay of judges Indian courts, 1918:
Salaries, July, 1917..... \$21.00
Salaries, August, 1917, to June, 1918..... 231.00
Exhibits 80*, 81*, 67†, 12.

TRANSACTION NO. 33.

Determining heirs of deceased Indian allottees, 1918:
Salaries, July, 1917..... \$160.00
Salaries, August, 1917, to June, 1918..... 1,760.00
Exhibits 80*, 81*, 68†, 13.

TRANSACTION NO. 34.

Support of Sioux of different tribes, employees, etc., South Dakota, 1918:
Salaries, July, 1917..... \$1,400.00
Salaries, August, 1917, to June, 1918..... 15,400.00
Exhibits 80, 81, 69†, 14.

TRANSACTION NO. 35.

Support of Sioux of different tribes, subsistence and civilization, South Dakota, 1918:
Traveling expenses, agency..... \$800.00
Irregular labor, general..... 13,000.00
Irregular labor, district No. 1..... 1,000.00
Irregular labor, district No. 2..... 800.00
Exhibits 80*, 81*, 82*, 70†, 15.

TRANSACTION NO. 36.

Education, Sioux Nation, South Dakota, 1918:	
Travel expenses, school.....	\$200.00
Peoples' Electric Co., electric current (school).....	550.00
Salaries, July, 1917.....	3,635.00
Salaries, August, 1917, to June, 1918.....	39,985.00
Jno. B. Bryant, 150,000 pounds gross beef, at \$6.25 to \$7.50 per cwt.....	10,500.00
Indians, 500 cords of wood, at \$8, boarding schools.....	4,000.00
Indians, 100 cords of wood, at \$8, day schools.....	800.00
Exhibits 80*, 81*, 82*, 71†, 16.	

TRANSACTION NO. 37.

Western Agency 3 per cent fund:	
Peoples' Electric Co., electric current (agency).....	\$200.00
Jno. B. Bryant, 300,000 pounds gross beef, at \$6.25 to \$7.50 per cwt.....	21,000.00
Indians, 200 cords of wood, at \$8.....	1,600.00
Indians, wagon transportation of supplies.....	5,000.00
Exhibits 82*, 72†, 17.	

TRANSACTION NO. 38.

The following bills were received:

From Western South Dakota Stockgrowers' Association, for membership dues and fees for registration of live stock.....	\$405.00
From Fred G. Boyd, for repairs to typewriter.....	1.25
Exhibits 108, 82*, 73†, 21.	

July 3.

TRANSACTION NO. 39.

Fifty tons of coal, at \$12 per ton, were transferred to the Crownor irrigation project.
Exhibits 129*, 128*, 130*, 126, 102.

TRANSACTION NO. 40.

William Wallace, farmer, submitted traveling expense voucher for period of July 1-2, 1917, for \$16.05.
Exhibit 108.

TRANSACTION NO. 41.

C. W. Oliver's bill for \$12.50 for tuning school pianos was received.
Exhibit 108.

TRANSACTION NO. 42.

Bill No. 99, for \$15, was rendered against Hawk Face for heirship fees.
Exhibits 111, 109.

TRANSACTION NO. 43.

Bill of lading No. 11490, covering shipment of stores from Crownor to Owl City was accomplished. Expense bill was received for freight charges of \$7.60.
Exhibit 107.

TRANSACTION NO. 44.

The following collection was made:
Smith Hide Co., for 525 hides, at \$6.30; 28 hides, at \$1 (bill No. 84), \$3,335.50.
Exhibits 52* to 55*, inclusive, 50†, 84, 19, 124.

TRANSACTION NO. 45.

The following collection was made:
Alexander Solworth, for loss of 128 pounds of seed potatoes (bill No. 88), \$1.60.
Exhibits 52* to 55*, inclusive, 50†, 84, 18, 124.

TRANSACTION NO. 46.

Deposit of \$3,335.50 was made in Western National Bank.
Exhibits 85*, 84, 86.

TRANSACTION NO. 47.

Bill No. 20, C. M. Alvord, for \$13.76, was paid.
Exhibits 57, 87, 74†, 79*, 22, 121.

TRANSACTION NO. 48.

Check for \$200 was drawn on Treasurer of United States in favor of the pupil's cashier, for petty cash fund.
Exhibits 87, 84.

TRANSACTION NO. 49.

A shipment of shoes on annual contract was received from Johns Shoe Co., Chicago, Ill., invoiced at \$300.
Exhibits 108, 102*.

TRANSACTION NO. 50.

Bill of lading No. 22448, for shipment of shoes from Johns Shoe Co., was received; estimated freight charges, \$11.40.
Exhibit 107.

July 5.

TRANSACTION NO. 51.

Carpenter repaired wagon box for Brooks Wounded Head and submitted production report No. 301 for \$3.75 to be collected.
Exhibits 132, 131, 111, 109.

TRANSACTION NO. 52.

Bill of lading No. 11492, covering shipment of stores from Walton to Crownor accomplished and expense bill was received; estimated freight charges, \$13.
Exhibit 107.

TRANSACTION NO. 53.

Transportation request No. 1804 was issued for transportation of R. E. Glenn, surveyor, from Crownor to Bismarek; estimated cost, \$4.75.
Exhibits 107, 83.

TRANSACTION NO. 54.

Requisitions Nos. 11 to 17, covering issues of stores, were sent in by storekeeper.

Exhibits 120*, 102*, 114 to 119, inclusive.

TRANSACTION NO. 55.

Collections were made as follows:

Bill No. 92, Chas. Thomas, for milk..... \$2.64

Bill No. 93, Robert Adair, for milk..... 5.10

Exhibits 52* to 55*, inclusive, 50†, 84, 23, 124.

July 6.

TRANSACTION NO. 56.

Charles Thomas submitted a travel expense voucher for the period July 1-2, 1917, amounting to \$4.30.

Exhibit 108.

TRANSACTION NO. 57.

Transportation request No. 1805 was issued for transportation of R. E. Glenn, surveyor, from Bismarck to Crownor; estimated cost, \$4.75.

Exhibits 83, 107.

TRANSACTION NO. 58.

Requisitions A-1 to A-3, covering issues of local products, were received from storekeepers.

Exhibits 120, 102,* 112, 113.

TRANSACTION NO. 59.

Received Washington journal voucher No. 624, advising of advance of funds amounting to \$48,130.

Exhibits 27, 27a, 87, 8 to 17; inclusive, 21.

TRANSACTION NO. 60.

A deposit of \$2,842 was made in Western National Bank.

Exhibits 85*, 84, 86.

TRANSACTION NO. 61.

Collections were made as follows:

Bill No. 94, William Wallace, for milk..... \$2.60

Bill No. 95, Nancy Allison, for milk..... 11.70

Exhibits 52* to 55*, inclusive, 50†, 84, 23, 124.

TRANSACTION NO. 62.

Collections were made as follows:

Moses F. Fridley, mare and colt, property of the estate of Annie Yellow Horse..... \$75.00

Barnett Stock Co., for cattle of individual Indians.. 2,780.00

Exhibits 52* to 55*, inclusive, 50†, 84, 25a.

TRANSACTION NO. 63.

Chas. Thomas's traveling expenses for June were paid, per bill No. 3, amounting to \$70.85.

Exhibits 56†, 87, 82*, 62†, 70†, 6, 15, 121.

TRANSACTION NO. 64.

A check for \$125 was drawn against bank account of Bear Shield (bank account No. 402), in favor of Alice Randall, in payment for a horse.

Exhibits 92, 94*.

TRANSACTION NO. 65.

A check for \$190.05 was drawn against bank account of Julia White Horse (bank account No. 409), in favor of C. H. Matthews, superintendent, for transfer of funds to Northern Agency.

Exhibits 92, 94*.

TRANSACTION NO. 66.

One XYZ hay press was ordered from Farm Machine Co., to be sold to Long Tree Falls; cost, \$190.

Exhibits 78*, 79*, 73†, 21.

July 7.

TRANSACTION NO. 67.

R. E. Glenn submitted traveling expense voucher for July 5 to 7, 1917, amounting to \$6.25.

Exhibit 108.

TRANSACTION NO. 68.

Requisitions 18-22, covering issues of stores, were received from storekeeper.

(See note on transaction 21.)

Exhibits 120, 102, 114 to 119.

TRANSACTION NO. 69.

Contract with Pocock Co., for construction of sleeping porches, was closed; amount, \$630.

Exhibits 82*, 71†, 16.

TRANSACTION NO. 70.

The sum of \$3,500 was transferred from Western National Bank to Treasurer of the United States.

Exhibits 86, 87.

TRANSACTION NO. 71.

R. E. Glenn's voucher for traveling expenses (bill No. 10), amounting to \$6.25, was paid.

Exhibits 56†, 87, 82*, 63†, 8, 121.

TRANSACTION NO. 72.

C. W. Oliver's bill for tuning pianos (bill No. 7), amounting to \$12.50, was paid.

Exhibits 56†, 87, 23, 121.

TRANSACTION NO. 73.

The following checks were drawn against individual Indian bank accounts:

In favor of—	For—	Account of—	Amount.
Millie Lays Hard.....	Subsistence.....	Millie Lays Hard (No. 1).	\$20.00
Crownor Mercantile Co....	Saddle.....	Wapesa (No. 3).....	42.50

Exhibits 88, 94*.

TRANSACTION NO. 74.

An encumbrance of \$500 for irregular labor was set up under "Education, Sioux Nation, S. Dak., 1918."

Exhibits 81*, 71†, 16.

July 9.

TRANSACTION NO. 75.

Transportation request No. 1905 was issued for transportation of John Richards, school inspector, from Crownor to Omaha; estimated cost, \$7.15.

Exhibits 107, 83*.

TRANSACTION NO. 76.

Requisitions 23-30, covering issues of stores, were received from storekeeper.

Exhibits 120*, 102*, 114 to 119, inclusive.

TRANSACTION NO. 77.

A deposit of \$3,295.87 was made in Western National Bank.

Exhibits 85*, 84, 86.

TRANSACTION NO. 78.

Collections were made as follows:

C. G. West, for cattle raised at school (per bill No. 98)....	\$1, 195. 87
Jas. Buckman, for farm wagon, \$50; harness, \$12.50; property estate of Annie Yellow Horse.....	62. 50
M. L. Troy, land sale, Wapesa:	
Special deposits.....	2, 100. 00
Miscellaneous receipts, class 5, advertising fees.....	2. 50

Exhibits 52* to 55*, inclusive, 50†, 84, 23, 24, 25a, 124.

TRANSACTION NO. 79.

A check for \$62.50 was drawn against bank account of Jas. Buckman (No. 5), in favor of Chas. Thomas, superintendent, in payment for property belonging to estate of Annie Yellow Horse purchased by Buckman.

Exhibits 88, 94.

July 10.

TRANSACTION NO. 80.

Requisitions A-4 to A-9, covering issues of local products, were received from storekeeper.

Exhibits 120*, 102*, 112, 113.

TRANSACTION NO. 81.

Heirship fees amounting to \$15 were collected from Hawk Face (bill No. 99).

Exhibits 52* to 55*, inclusive, 50†, 84, 18, 124.

July 11.

TRANSACTION NO. 82.

Bill No. 101, for \$2.30, was rendered against Chas. Thomas for amount disallowed by auditor on his June, 1917, travel voucher.

Exhibits 111, 109.

TRANSACTION NO. 83.

Requisitions 31-36, covering issues of stores, were received from storekeeper.

Exhibits 120*, 102*, 114 to 119, inclusive.

TRANSACTION NO. 84.

The sum of \$2,000 was transferred from Western National Bank to Treasurer of the United States.

Exhibits 86, 87.

TRANSACTION NO. 85.

The sum of \$2.30 was collected from Chas. Thomas, on account of the disallowance on voucher 82, first quarter, 1917, auditor's settlement No. 12342 (bill No. 101).

Exhibits 52* to 55*, inclusive, 50†, 84, 19, 124.

July 12.

TRANSACTION NO. 86.

Carpenter submitted production report No. 302, amounting to \$13, for making potato crates for Stalking Bear.

Exhibits 132*, 131*, 111*, 109.

TRANSACTION NO. 87.

A. M. Haines's bill for \$21.87, annual subscriptions to sundry magazines and periodicals, was received.

Exhibit 108.

TRANSACTION NO. 88.

Bill of lading No. 14324, covering shipment of stores from Crownor to East City, was accomplished and expense bill was received; estimated cost, \$2.50.

Exhibit 107.

TRANSACTION NO. 89.

Western South Dakota Stockgrowers' Association's bill (No. 4), for \$405, membership fees and registration of cattle, was paid.

Exhibits 56†, 87, 82*, 73†, 21, 121.

TRANSACTION NO. 90.

The following checks were drawn against individual bank accounts.

In favor of—	For—	Account of—	Amount.
J. G. Brown.....	Team of horses.....	Mary Ladeaux (No. 305)	\$350. 00
Comes Above.....	Allowance.....	Comes Above (No. 306)...	20. 00
Geo. Apple.....	do.....	Geo. Apple (No. 303)....	15. 00
V. G. Wood.....	Clothing.....	Lizzie Iron Shell (No. 301).	42. 00

Exhibits 91, 94*.

July 13.

TRANSACTION NO. 91.

Requisitions 37-40, covering issues from stores, were received from storekeeper.

Exhibits 120*, 102*, 114 to 119, inclusive.

TRANSACTION NO. 92.

Notice of abolishment of the position of assistant mechanic, at \$300, effective July 16, 1917, was received.

Exhibits 80*, 81*, 69†, 14.

TRANSACTION NO. 93.

The bank balance of estate of Takes Pity on Them (No. 106) was transferred to heirs as follows:

Account No.	Name.	Amount.
2	Matowakanwin.....	\$706.61
5	James Buckman.....	706.61
7	Wastewin.....	706.60

Exhibits 89, 31, 32, 33, 88, 94. (Credit to "Individual Indian banks, controlling account" is made at close of month. See transaction No. 179.)

TRANSACTION NO. 94.

Bill of Fred G. Boyd, amounting to \$1.25, for repairing typewriter (bill No. 5), was paid.

Exhibits 56†, 87, 17, 121.

July 14.

TRANSACTION NO. 95.

Bill No. 103 for \$18 was rendered against W. J. McLean and No. 104 for \$7.40 against C. W. Hunt for subscriptions to school paper and for sundry press job work.

Exhibits 132*, 131*, 111, 109.

TRANSACTION NO. 96.

Requisitions 41 to 46, covering issues from stores, were received from storekeeper.

Exhibits 120*, 102*, 114 to 119, inclusive.

TRANSACTION NO. 97.

Bill of Rudolph & Smith for plaster, etc. (bill No. 1), amounting to \$14.40, was paid.

Exhibits 56†, 57†, 87, 79, 74†, 22, 121.

July 16.

TRANSACTION NO. 98.

Four lumber wagons were received by transfer from Eastern Agency, agreed transfer value \$50 each.

(For illustration of encumbrance entries for transactions of this class, see transaction No. 17.)

Exhibits 130*, 128*, 129*, 126, 103*.

TRANSACTION NO. 99.

Carpenter submitted production report No. 303, covering charges of \$4.75 for repairing White Man Bear's barn.

Exhibits 132*, 131*, 111*, 109.

TRANSACTION NO. 100.

John Richards, school inspector, submitted travel expense voucher for \$28.30.

Exhibit 108.

TRANSACTION NO. 101.

Bill for \$4,581.59 was received from J. B. Bryant for 84 head of cattle.

Exhibits 108, 103*.

TRANSACTION NO. 102.

Bill amounting to \$7.50 was rendered for board furnished Emma Golden by dining room, July 1-15, 1917.

Exhibits 111*, 109.

TRANSACTION NO. 103.

Transportation request No. 1906 was issued for transportation of John Richards, school inspector, from Omaha to Crownor; estimated cost, \$7.15.

Exhibits 107, 83*.

TRANSACTION NO. 104.

Washington journal voucher No. 642, "Allotment of funds," was received.

Washington journal voucher No. 643, "Allotment of funds," was received.

Exhibits 28, 29, 19, 21.

TRANSACTION NO. 105.

The following deposits were made to the credit of individual Indians by checks on Western National Bank:

Bank account No.	Name.	Amount.
202	Picks up Arrows.....	\$250.00
204	Estate of Annie Yellow Horse.....	137.50
207	Charles Yellow Horse.....	3,250.00
210	Alice Janis.....	73.00
212	Alice Running Horse.....	84.62
		<u>3,795.12</u>

These funds were derived from the following sources:

Special deposits.....	\$3,250.00
Individual Indian moneys, leases.....	280.00
Individual Indian moneys, miscellaneous.....	265.12
	<u>3,795.12</u>

Exhibits 34, 35, 36, 86, 25a, 90, 94*.

July 17.

TRANSACTION NO. 106.

Carpenter submitted production report No. 304, amounting to \$6.75, for making cornerrib for Jos. Crazy Thunder.

Exhibits 132*, 131*, 111*, 109.

TRANSACTION NO. 107.

Requisitions 47 to 54, covering issues of stores, were received from storekeeper.

Exhibits 120*, 102*, 114 to 119, inclusive.

TRANSACTION NO. 108.

The sum of \$10 was collected from Samuel Green for fine in Indian court.

Exhibits 52* to 55*, inclusive; 50†, 84, 22, 124.

TRANSACTION NO. 109.

The sum of \$7.50 was collected from Emma Golden for board (bill No. 108).

Exhibits 52* to 55*, inclusive; 50†, 84, 23, 124.

TRANSACTION NO. 110.

Jno. Richard's travel expense voucher, amounting to \$28.30 (bill No. 12), was paid.

Exhibits 56†, 87, 82*, 71†, 16, 121.

July 18.

TRANSACTION NO. 111.

Twelve head of steers, carried as United States live stock, were transferred to Eastern Agency; agreed transfer value \$60 per head.

Exhibits 129*, 128*, 130*, 126, 103*.

TRANSACTION NO. 112.

Bill (No. 108) for \$2.50 was rendered against C. R. Johns for flour sold to him from stores.

Exhibits 111*, 109, 102*.

TRANSACTION NO. 113.

Bill (No. 109) for \$160 was rendered against John O'Brien for trespass fees.

Exhibits 111*, 109.

TRANSACTION NO. 114.

Collection was made as follows:

C. R. Johns, for flour, per bill No. 108..... \$2.50

Exhibits 52* to 55*, inclusive, 50†, 84, 19, 124.

July 19.

TRANSACTION NO. 115.

Bill of lading No. 18876, covering shipment of hay press for Long Tree Falls, was accomplished; estimated freight, \$24.

Exhibits 107, 103.

TRANSACTION NO. 116.

Requisitions 55 to 59, covering issues from stores, were received from storekeeper.

(See note on transaction No. 21.)

Exhibits 120*, 102*, 114 to 119, inclusive.

July 20.

TRANSACTION NO. 117.

Bill for \$190 was received from Farm Machine Co., of Chicago, for hay press ordered for Long Tree Falls.

Exhibits 108, 103.

TRANSACTION NO. 118.

A list of Indians winning prizes at Industrial Fair was received; total prizes, \$132.50.

Exhibit 108.

TRANSACTION NO. 119.

Bill No. 110, for \$2.50 was rendered against C. W. Oliver on account of overpayment of bill No. 7.

Exhibits 111*, 109.

TRANSACTION NO. 120.

Bill No. 111, for \$214, was rendered against Long Tree Falls for hay press, complete, sold to him on installment plan.

Exhibits 111*, 109, 103.

TRANSACTION NO. 121.

The sum of \$18 was collected from W. J. McLean for subscriptions and job work (bill No. 103).

Exhibits 52* to 55*, inclusive; 50†, 84, 23, 124.

TRANSACTION NO. 122.

The sum of \$132.50, prizes at Indian fair (bill No. 15), was paid to sundry Indians.

Exhibits 56†, 87, 21, 121.

TRANSACTION NO. 123.

A check for \$25 was drawn against bank account of Comes Last (No. 9) for allowance.

Exhibits 88, 94*.

July 21.

TRANSACTION NO. 124.

Bill No. 13, from John B. Bryant, for beef furnished, was paid:

For agency..... \$4,342.88

For boarding school..... 62.50

4,405.38

Exhibits 57*, 56†, 87, 82*, 71†, 72†, 16, 17, 121.

TRANSACTION NO. 125.

Sundry Indians were paid for 290 cords wood, at \$7 per cord (bill No. 16).

For agency, 80 cords at \$7.....	\$560.00
For boarding school, 210 cords at \$7.....	1,470.00
	2,030.00

NOTE.—It will be observed that this purchase is charged against the incumbrance at \$8 per cord, the price at which the estimate was originally made.

Exhibits 56†, 87, 82*, 71†, 72†, 16, 17, 121.

July 23.

TRANSACTION NO. 126.

Requisitions 60 to 63, covering issues of stores, were received from storekeeper.

Exhibits 120*, 102*, 114 to 119, inclusive. (See note on transaction No. 21.)

TRANSACTION NO. 127.

Requisitions A-9 to A-13, covering issues of local products, were received from storekeeper.

Exhibits 120*, 102*, 112, 113.

July 24.

TRANSACTION NO. 128.

A deposit of \$125 was made in Western National Bank.

Exhibits 85*, 84, 86.

TRANSACTION NO. 129.

The sum of \$80 was collected from J. A. Lee, for lease, account of Picks up Arrows.

Exhibits 52* to 55*, inclusive, 50†, 84, 25a.

TRANSACTION NO. 130.

The sum of \$7.50 was collected from Oliver Twist, for fine imposed by the Indian court.

Exhibits 52* to 55*, inclusive, 50†, 84, 22, 124.

July 25.

TRANSACTION NO. 131.

A sundry lot of groceries was received by transfer from Crownor irrigation project; agreed transfer value, \$700.

(For illustration of encumbrance entries for transactions of this class, see transaction No. 17.)

Exhibits 130*, 128*, 129*, 126, 102*.

TRANSACTION NO. 132.

Gasoline was ordered from J. O. Parks at a cost of \$8.25.

Exhibits 78*, 79*, 72†, 17.

TRANSACTION NO. 133.

H. M. Zile was paid \$115 for digging well (bill No. 17).

Exhibits 56†, 87, 82*, 61†, 5, 121.

July 26

TRANSACTION NO. 134.

Holstein bull was reported dead; carried in United States live stock account at \$70.

Exhibits 133, 103*.

TRANSACTION NO. 135.

One rotary duplicator was ordered from Omaha Office Supply Co. at a cost of \$40.

Exhibits 78*, 79*, 74†, 22.

TRANSACTION NO. 136.

Washington Journal voucher No. 712, for advance of funds amounting to \$12,500, was received.

Exhibits 30, 87, 21.

TRANSACTION NO. 137.

The sum of \$20 was paid A. M. Haines for magazines, etc. (bill No. 11).

Exhibits 57*, 56†, 87, 79*, 75†, 23, 121.

TRANSACTION NO. 138.

Payments amounting to \$726.32 were made to sundry Indians for transportation of supplies (bill No. 18).

Exhibits 56†, 87, 82*, 72†, 17, 121.

July 27

TRANSACTION NO. 139.

Bill No. 112, for \$12, was rendered for subsistence supplies sold from stores to Alexander Hull, lease clerk.

Exhibits 111*, 109, 102*.

TRANSACTION NO. 140.

Bill No. 113, for \$23.65, was rendered against Council Fire for one stove furnished him from stores.

Exhibits 111*, 109, 102*.

TRANSACTION NO. 141.

Kindergarten supplies costing \$42.31 were ordered from M. O. Fred.

Exhibits 78*, 79*, 71†, 16.

TRANSACTION NO. 142.

The sum of \$30 was collected from Long Tree Falls for part payment on hay press (bill No. 111).

Exhibits 52* to 55*, inclusive, 50†, 84, 19, 124.

TRANSACTION NO. 143.

The sum of \$2.50 was collected from C. W. Oliver for refund of overpayment on voucher No. 5, first quarter, 1918 (bill No. 110).

Exhibits 52* to 55*, inclusive, 50†, 84, 23, 124.

TRANSACTION NO. 144.

Check No. 206, for \$1,250, was drawn against bank account of Alfred Yellow Horse in favor of J. Schneider in payment for house.

Exhibits 90, 94*.

TRANSACTION NO. 145.

Bill of lading No. 11498, covering shipment of supplies from Bismarek to Crownor, was accomplished; estimated freight charges, \$6.

Exhibit 107.

TRANSACTION NO. 146.

During severe thunderstorm the barn on the school farm was struck by lightning and burned. It was carried in accounts as "United States buildings and plant" at \$525. Approximately 20 tons of alfalfa stored in barn and carried in account as "Local products," at \$10 per ton, was also lost.

Exhibits 133, 102*, 103*.

July 28.

TRANSACTION NO. 147.

Requisitions A-14 to A-15, covering issues of local products, were received from storekeeper.

Exhibits 120*, 102*, 112, 113.

TRANSACTION NO. 148.

Auto tires costing \$62 were ordered from Robert Curtis.

Exhibits 78*, 79*, 70†, 15.

TRANSACTION NO. 149.

Office supplies costing \$46.80 were ordered from J. V. Bond & Co.

Exhibits 78, 79, 72†, 17.

TRANSACTION NO. 150.

A deposit of \$200 was made in Western National Bank.

Exhibits 85*, 84, 86.

TRANSACTION NO. 151.

Trespass fees as follows were collected from Jno. O'Brien (bill No. 109):

Miscellaneous receipts, class 3.....	\$100.00
Miscellaneous receipts, class 4, agency.....	60.00

Exhibits 52 to 55, inclusive, 84, 20, 22, 124.

July 30.

TRANSACTION NO. 152.

Five stoves, complete, were transferred to Southern Agency from stores; agreed transfer value, \$110.

(For illustration of encumbrance entries for transactions of this class see transaction No. 17.)

Exhibits 129*, 128*, 130*, 126, 102*.

TRANSACTION NO. 153.

Pocock Co. submitted a bill amounting to \$655 for construction of porches at agency.

Exhibits 108, 103*.

TRANSACTION NO. 154.

Requisitions 64 to 70, covering issues of stores, were received from storekeeper.

(See note on transaction No. 21.)

Exhibits 120*, 102*, 114 to 119, inclusive.

TRANSACTION NO. 155.

Notice was received of establishment of position of assistant cook, at \$300, and of promotion of matron from \$600 to \$660.

Exhibits 80*, 81*, 71†, 16.

TRANSACTION NO. 156.

Cylinder oil costing \$12.60 was ordered from Lee & Brentwood.

Exhibits 78*, 79*, 73†, 21.

TRANSACTION NO. 157.

Pocock Co. was paid \$655 for construction of sleeping porches (bill No. 19).

Exhibits 56†, 87, 82*, 71†, 16, 121.

July 31.

TRANSACTION NO. 158.

The Washington office advised that the following bills of lading were paid in the amounts stated:

No. 13286.....	\$8.75
No. 12375.....	15.50
No. 11482.....	8.00
No. 11476.....	6.50
No. 12782.....	4.20
No. 12396.....	4.40
No. 12787.....	2.50
	<hr/>
	49.85

See Exhibit 98 for amount of liability taken up and consequent adjustment to be made.

Exhibits 122, 121.

TRANSACTION NO. 159.

The Washington office advised that the following transportation requests were paid in the amounts stated:

No. 1800.....	\$2.60	} Western Agency 3 per cent fund, No. 420.
No. 1801.....	13.75	
No. 1802.....	10.50	
No. 1903.....	2.00	} Education, Sioux Nation, S.D., 1917, No.202.
No. 1904.....	2.00	
No. 1804.....	4.70	} Surveying and allotting Indian reservations (Reimbursable) No. A12.
No. 1805.....	4.70	
	<hr/>	
	40.25	

(See Exhibits 98 and 107 for amounts taken up as liabilities and consequent adjustments on register No.7.)

Exhibits 123, 121, 83, 82, 61†, 62†, 63†, 5, 6, 8.

TRANSACTION NO. 160.

An interunit transfer voucher covering pro rata charges of \$80 for handling supply contracts, etc., was received from the Washington local office.

Exhibits 130*, 128*, 129*, 126.

TRANSACTION NO. 161.

Charges of \$33 for work done by the sundry job department in making dump carts were billed by interunit transfer voucher to Crownor irrigation project.

Exhibits 132*, 131*, 129*, 128*, 130*, 126.

TRANSACTION NO. 162.

Dairymen submitted production reports for milk and butter furnished sundry employees as follows:

No. 1—A. B. Molzaw, 234 quarts (bill No. 114).....	\$11.20
No. 2—W. R. Paul, 52 quarts (bill No. 115).....	2.60
No. 3—M. B. Spurrer, 102 quarts (bill No. 116).....	5.10
No. 4—R. J. Parsons, 53½ quarts (bill No. 117).....	2.67
No. 5—J. B. Marble, 2 quarts (bill No. 118).....	.10
No. 6—J. W. Vanzant, 90 quarts (bill No. 119).....	4.50
No. 7—Dining room, 480 quarts for transfer.....	24.00
No. 8—Stores, 500 pounds butter for transfer.....	150.00

Exhibits 132*, 131*, 111*, 109 apply to Nos. 1 to 6, inclusive.

Exhibits 132*, 131*, 127, 102* apply to Nos. 7 and 8.

TRANSACTION NO. 163.

Foreman of school farms and gardens submitted production reports as follows:

For transfer of charges —

No. 101—10 bushels potatoes furnished dining room..	\$10.00
No. 102—Sweet corn furnished dining room.....	4.70
No. 103—Garden truck furnished hospital.....	8.75

Exhibits 132*, 131*, 127.

For collection—

No. 104—Garden truck furnished C. W. Truckee (bill No. 120).....	\$10.50
No. 105—Garden truck furnished F. H. Wallace (bill No. 121).....	8.10

Exhibits 132, 131, 111*, 109.

TRANSACTION NO. 164.

Blacksmith submitted production reports for collection:

No. 201—Repairing wagon, J. Hornbeck (bill No. 122).....	\$0.60
No. 202—Shoeing horses, Frank Sits Poor (bill No. 123).....	1.50
No. 203—Fixing wagon brake, Running Horse (bill No. 124).....	.25
No. 204—Shoeing horses, Sam Few Tails (bill No. 125).....	2.00
No. 205—Welding brake beam, Chasing Hawk (bill No. 126).....	1.75
No. 206—Repairing reaper, Thos. Grass (bill No. 127).....	6.00
No. 207—Shoeing horses, Luke Big Turnip (bill No. 128).....	1.80
No. 208—Shoeing and repair work, Thos. Plenty Bear (bill No. 129).....	5.65

Exhibits 132*, 131*, 111*, 109, 110.

Blacksmith submitted production reports for transfer of charges:

No. 209—Repairing wagon, Lone Bear.....	\$1.50
No. 210—Making wheelbarrow for agency.....	2.50
No. 211—Repairing eaves for school building.....	8.00
No. 212—Dressing drills for road construction.....	11.00

Exhibits 132*, 131*, 127, 103*.

TRANSACTION NO. 165.

Carpenter submitted production reports as follows:

No. 305—Making desk for agency office.....	\$10.00
No. 306—Rebuilding White Face's wagon for transfer of charges.....	5.00
No. 307—Making repairs to shelves in office.....	7.50

Exhibits 132*, 131, 127, 103*.

TRANSACTION NO. 166.

Stable foreman submitted production reports for transfer of charges as follows:

No. 401—Horses furnished superintendent during July.....	\$18.00
No. 402—Teams for road construction.....	80.00
No. 403—Teams for scrapers on grounds.....	6.00
No. 404—Teams for dairy.....	3.00
No. 405—Teams for plowing gardens.....	1.50

Exhibits 132, 131, 127.

TRANSACTION NO. 167.

Laundry foreman submitted production reports for transfer, as follows:

No. 501—Laundering 1,100 pieces for dormitory.....	\$33.00
No. 502—Laundering 500 pieces for hospital.....	15.00
No. 503—Laundering 80 pieces for agency office.....	2.40
No. 504—Laundering 1,200 pieces for dining room.....	36.00

Exhibits 131*, 127.

TRANSACTION NO. 168.

Foreman of road construction submitted production report No. 601, amounting to \$608.75, covering completion of culvert.

Exhibits 132*, 131, 127, 103*.

TRANSACTION NO. 169.

Chas. Hawkeye submitted claim of \$7 for hire of his horse by allotting agent.

Exhibit 108.

TRANSACTION NO. 170.

Crownor stables submitted bills amounting to \$104 for livery used by surveyors.

Exhibit 108.

TRANSACTION NO. 171.

Bill No. 130, amounting to \$7.50, was rendered against Emma Golden for board at dining room, July 16 to 31, 1917.

Exhibits 111*, 110.

TRANSACTION NO. 172.

Bills were rendered as follows:

No. 131, against J. C. Brent, for sale of tribal timber.....	\$8,698.00
No. 132, against Richard White, for heirship fees.....	5.00
No. 133, against George White, for heirship fees.....	5.00
No. 134, against Jennie White, for heirship fees.....	5.00

Exhibits 111*, 110, 103*.

TRANSACTION NO. 173.

Time books for July, showing salaries and wages earned amounting to \$11,193.30, were received from all foremen.

Exhibits 106, 105.

TRANSACTION NO. 174.

Butcher submitted a report of live stock slaughtered, showing—

5 head of cattle, carried as United States live stock, furnished as beef for dining room and kitchen; book value.....	\$200.00
24 head of cattle slaughtered from tribal herd for distribution among individual Indians, book value.....	1,200.00

Exhibits 134, 103*.

TRANSACTION NO. 175.

Notice was received from Washington of settlement of transfer voucher for one team of mules from Southern Agency, per journal voucher 19.

Exhibits 49, 82*, 70†, 15.

TRANSACTION NO. 176.

Collections were made as follows:

Richard White, heirship fees (bill No. 132).....	\$5.00
J. C. Brent, tribal timber (bill No. 131).....	8,698.00
Jos. Red Eye, fine, Indian court.....	20.00
Brooks Wounded Head, work done by carpenter shop (bill No. 100).....	3.50

Exhibits 52* to 55*, inclusive, 50†, 84, 18, 20, 22, 124, 125.

TRANSACTION NO. 177.

A deposit of funds was made to credit of the United States per journal voucher No. 8.

Exhibits 37, 38, 86, 2, 3, 4, 5, 18, 19, 20, 23.

TRANSACTION NO. 178.

Pupils' receipts and journal voucher were received from pupils' cashier showing payment to pupils from petty cash fund of \$187.50. A check for this amount was drawn to reimburse fund.

Exhibits 39, 84, 87.

TRANSACTION NO. 179.

Individual Indian bank bookkeeper submitted journal voucher No. 10 showing checks drawn aggregating \$4,449.67.

Exhibits 88 to 92, 40, 25a.

TRANSACTION NO. 180.

A lease payment amounting to \$7,342.31 was made to sundry Indians.

Exhibits 86, 41, 25a.

TRANSACTION NO. 181.

Notice was received from Western National Bank of interest credit of \$340.62 on disbursing officer's official account for period January 1 to June 30, 1917.

Exhibits 42, 86, 20, 125.

TRANSACTION NO. 182.

Notice was received from Stockgrowers National Bank of interest credit of \$242.31 on individual Indian accounts for period January 1 to June 30, 1917.

Exhibits 42, 25a, 90, 94*.

TRANSACTION NO. 183.

It was found that voucher No. 7, first quarter, 1918, was properly payable from "Miscellaneous receipts, class 4, Agency," instead of from "Western Agency 3 per cent fund."

Exhibits 43, 17, 22.

TRANSACTION NO. 184.

It was found that one steer sold for \$62.50 per official receipt No. 10 was property of boarding school and was carried on the fixed property card at \$50. Proceeds should have been taken up as "Miscellaneous receipts, class 4, boarding school," instead of as "Individual Indian moneys."

Exhibits 44, 84, 23, 25a, 125, 103*.

TRANSACTION NO. 185.

Notice was received from Washington office of transfer of balances of permanent appropriations from 1917 to 1918 account as follows:

Western Agency, 3 per cent fund.....	\$1,644.22
Indian Moneys, Proceeds of Labor, Western Indians.....	3,067.40

Exhibits 45, 6, 7, 17, 21.

TRANSACTION NO. 186.

Washington journal voucher No. 942, covering withdrawal of allotments, was received.

Exhibits 46, 2, 3, 4, 5.

TRANSACTION NO. 187.

A deposit of \$8,703 was made in Western National Bank.

Exhibits 85,* 84, 86.

TRANSACTION NO. 188.

Salaries and wages were paid as follows:

Regular:

Surveying and allotting Indian reservations (reimbursable) (encumbrance No. 1012).....	\$500.00
Industrial work and care of timber, 1918 (encumbrance No. 1024).....	585.00
Pay of Indian police, 1918 (encumbrance No. 1036).....	646.66
Pay of judges Indian courts, 1918 (encumbrance No. 1048).....	21.00
Determining heirs of deceased Indian allottees, 1918 (encumbrance No. 1060).....	160.00
Support of Sioux of different tribes; employees, etc., S. Dak., 1918 (encumbrance No. 1072).....	1,270.00
Education Sioux Nation, S. Dak., 1918 (encumbrance No. 1084).....	3,480.00

Irregular:

Indian school and agency buildings, 1918 (encumbrance No. 1096).....	1,538.00
Support of Sioux of different tribes; subsistence and civilization, S. Dak., 1918—	
Encumbrance No. 1097.....	\$2,050.00
Encumbrance No. 1098.....	370.34
Encumbrance No. 1099.....	243.30
	<hr/>
Education, Sioux Nation, S. Dak., 1918 (encumbrance No. 1108).....	149.00
	<hr/>
	11,013.30

Exhibits 56,* 87, 80, 63† to 71†, inc., 8 to 16 inc., 121.

TRANSACTION NO. 189.

The following per capita payments to Indians were made:

Miscellaneous receipts, class 2.....	\$3,335.50
Indian moneys, proceeds of labor, Western Indians.....	13,340.00
	<hr/>
	16,675.50

Exhibits 56,† 87, 19, 21, 121.

TRANSACTION NO. 190.

Traveling expense voucher of J. G. Brown, school supervisor traveling from the central office, was paid; amount, \$42.31.

Exhibits 56,† 87, 9.

NOTE.—The office at which such expenses are paid will make claim on the central office for reimbursement of allotment in the amount of the payment. As these transactions will probably be infrequent, no form has been provided on which such claims will be prepared. A letter setting forth the facts will be sufficient. The central office will notify the field of an additional allotment of funds. (See Exhibit 26.)

TRANSACTION NO. 191.

Notice was received from Washington of payment of bill of Johns Shoe Co. for \$300, shoes shipped on annual estimate contract.

Exhibit 121.

TRANSACTION NO. 192.

Washington journal voucher No. 994, advising of payment of June, 1917, salary of C. R. Johns (baker), amounting to \$30, was received.

Exhibits 48, 80,* 61,† 5, 121.

TRANSACTION NO. 193.

Shipment of provisions on annual contract was received from Swift & Co., with their invoice for \$1,000.

Exhibits 108, 102.*

TRANSACTION NO. 194.

All registers were closed, as explained in paragraphs 350 to 362, inclusive, of the text; postings were made to recap., as explained in paragraphs 363 to 366, inclusive; and to cost ledger, as explained in paragraphs 370 to 374, inclusive.

TRANSACTION NO. 195.

The net total of the cost account "Indirect supplies cost" (cost ledger account No. 30, Exhibit 165) was found to be \$996.64. This amount was entered on register No. 12 and the posting of that register was completed.

Exhibit 134.

TRANSACTION NO. 196.

Monthly reports were prepared for the Washington office, as explained in paragraphs 375 to 383, inclusive, of the text.

Exhibits 173 to 178, inclusive.

TRANSACTION NO. 197.

The appropriation ledgers, cashbook, and check registers were closed by ruling columns and bringing down net balances as shown by Exhibits 2 to 25a, 84, and 86 to 92.

TRANSACTION NO. 198.

A monthly trial balance of the appropriation ledger was prepared for the Washington office, as explained in paragraphs 101 to 110, inclusive, of the text.

Exhibits 76, 76a, and 76b.

TRANSACTION NO. 199.

Reports of unliquidated encumbrances were prepared for the Washington office, as explained in paragraph 101 (d) of the text.

Exhibit 77.

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5. Appropriation ledger, account No. 202.
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16. Appropriation ledger, account No. A202.
17. Appropriation ledger, account No. A420.
18. Appropriation ledger, account No. 500.
19. Appropriation ledger, account No. 501.
20. Appropriation ledger, account No. 824.
21. Appropriation ledger, account No. A825.
22. Appropriation ledger, account No. 826.
23. Appropriation ledger, account No. 828.
24. Appropriation ledger, account No. 830.
25. Appropriation ledger, individual trust fund section, account 1203.
- 25a. Appropriation ledger, individual trust fund section, accounts 1200-1202, 1204, 1205.
26. Allotment of funds.
27. Advance of funds.
- 27a. Advance of funds, reverse side.
28. Allotment of funds.
29. Allotment of funds.
30. Advance of funds.
31. Transfers between individual Indian bank accounts, bank copy.
32. Transfers between individual Indian bank accounts, appropriation ledger clerk's copy.
33. Transfers between individual Indian bank accounts, individual Indian bank clerk's copy.
34. Deposits to credit of individual Indians, bank copy.
35. Deposits to credit of individual Indians, appropriation ledger clerk's copy.
36. Deposits to credit of individual Indians, individual Indian bank clerk's copy.
37. Deposit of funds to credit of United States, field copy.
38. Deposit of funds to credit of United States, central office copy.
39. Journal voucher (miscellaneous), report of payments made by pupils' cashier.
40. Journal voucher (miscellaneous), report of payments from individual Indian bank accounts.
41. Journal voucher (miscellaneous), report of lease payments.
42. Journal voucher (miscellaneous), interest credits on official and individual Indian bank accounts.
43. Journal voucher (miscellaneous), adjustment of appropriations account error in disbursements.
44. Journal voucher (miscellaneous), adjustment of appropriations account error in collections.
45. Journal voucher (miscellaneous), transfer of disbursing officer's balances from prior years.
46. Withdrawal of allotment.
47. Submission of claim for Washington payment.
48. Notice of claim payment, miscellaneous.
49. Journal voucher (miscellaneous), adjustment of appropriations account transfer of property.
50. Schedule of official receipts.
51. Instructions to appear on cover of official receipt book.
52. Official receipt, payer's copy.
53. Official receipt, auditor's copy.
54. Official receipt, central office copy.
55. Official receipt, field office copy.
56. Schedule of disbursement vouchers.
57. Disbursement voucher.
58. Abstract of encumbrance record, appropriation No. 22.
59. Abstract of encumbrance record, appropriation No. 31.
60. Abstract of encumbrance record, appropriation No. 200.
61. Abstract of encumbrance record, appropriation No. 202.
62. Abstract of encumbrance record, appropriation No. 420.
63. Abstract of encumbrance record, appropriation No. A12.
64. Abstract of encumbrance record, appropriation No. A20.
65. Abstract of encumbrance record, appropriation No. A22.
66. Abstract of encumbrance record, appropriation No. A31.
67. Abstract of encumbrance record, appropriation No. A32.
68. Abstract of encumbrance record, appropriation No. A35.
69. Abstract of encumbrance record, appropriation No. A200.
70. Abstract of encumbrance record, appropriation No. A201.
71. Abstract of encumbrance record, appropriation No. A202.
72. Abstract of encumbrance record, appropriation No. A420.
73. Abstract of encumbrance record, appropriation No. A825.
74. Abstract of encumbrance record, appropriation No. 826.
75. Abstract of encumbrance record, appropriation No. 828.
76. Trial balance of appropriation ledger (July).
- 76a. Trial balance of appropriation ledger (July).
- 76b. Trial balance of appropriation ledger (July).
77. Report of unliquidated encumbrances.
78. Purchase order, vendor's copy.
79. Purchase order, appropriation ledger clerk's copy.
80. Miscellaneous encumbrance record, July salaries.
81. Miscellaneous encumbrance record, August to June salaries.
82. Miscellaneous encumbrance record, travel expenses.
83. Memorandum of transportation requests issued.
84. Cash book.
85. Remittance register.
86. Check register, local depository.
87. Check register, United States Treasury.
88. Individual Indian check register, City Trust Co., Crownor, S. Dak.
89. Individual Indian check register, First National Bank, Rockville, S. Dak.
90. Individual Indian check register, Stockgrowers National Bank, Twining City, Nebr.
91. Individual Indian check register, Citizens National Bank, Parkville, S. Dak.
92. Individual Indian check register, First National Bank, Detroit, S. Dak.
93. Individual Indian check register, full sheet.
94. Individual Indian account ledger.
95. Register of guaranty deposits.
96. Receipt for returned guaranty deposits.
97. Register 1.—Register of salaries and wages earned, June.

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| <p>98. Register 2.—Register of freight and transportation payable, June.</p> <p>99. Register 3.—Register of bills received, June.</p> <p>100. Register 4.—Register of bills rendered, June.</p> <p>101. Register 12.—Register of miscellaneous transactions, June.</p> <p>102. Group of stores cards.</p> <p>103. Group of fixed property cards.</p> <p>104. Recapitulation of registers, June.</p> <p>105. Register 1.—Register of salaries and wages earned, July.</p> <p>106. Time-book sheet.</p> <p>107. Register 2.—Register of freight and transportation payable, July.</p> <p>108. Register 3.—Register of bills received, July.</p> <p>109. Register 4.—Register of bills rendered, July (first page).</p> <p>110. Register 4.—Register of bills rendered, July (second page).</p> <p>111. Group of bills for money due.</p> <p>112. Register 5.—Register of storehouse issues (A)—local products, July.</p> <p>113. Register 6.—Register of storehouse issues (B)—local products, July.</p> <p>114. Register 5.—Register of storehouse issues (A)—stores, July.</p> <p>115. Register 6.—Register of storehouse issues (B)—cost accounts 1 to 7, July.</p> <p>116. Register 6.—Register of storehouse issues (B)—cost accounts 8 to 12, July.</p> <p>117. Register 6.—Register of storehouse issues (B)—cost accounts 13 to 18, July.</p> <p>118. Register 6.—Register of storehouse issues (B)—cost accounts 19 to 28, July.</p> <p>119. Register 6.—Register of storehouse issues (B)—cost accounts 29 to 37, July.</p> <p>120. Group of requisitions for stores, July.</p> <p>121. Register 7.—Register of disbursement vouchers, July.</p> <p>122. Notice of bills of lading and transportation requests paid.</p> <p>123. Notice of bills of lading and transportation requests paid.</p> <p>124. Register 8.—Register of collection vouchers (first page), July.</p> <p>125. Register 8.—Register of collection vouchers (second page), July.</p> <p>126. Register 9.—Register of transfers between units, July.</p> <p>127. Register 10.—Register of transfers of costs, July.</p> <p>128. Interunit transfer voucher (original), July.</p> <p>129. Interunit transfer voucher (duplicate), July.</p> <p>130. Interunit transfer voucher (triplicate), July.</p> <p>131. Group of production reports.</p> <p>132. Group of job orders.</p> <p>133. Register 11.—Register of property dropped, July.</p> <p>134. Register 12.—Register of miscellaneous transactions, July.</p> | <p>135. Cost ledger (full page), feature No. 1.</p> <p>136. Cost ledger (insert sheet).</p> <p>137. Cost ledger, feature No. 2.</p> <p>138. Cost ledger, feature No. 3.</p> <p>139. Cost ledger, feature No. 4.</p> <p>140. Cost ledger, feature No. 5.</p> <p>141. Cost ledger, feature No. 6.</p> <p>142. Cost ledger, feature No. 7.</p> <p>143. Cost ledger, feature No. 8.</p> <p>144. Cost ledger, feature No. 9.</p> <p>145. Cost ledger, feature No. 10.</p> <p>146. Cost ledger, feature No. 11.</p> <p>147. Cost ledger, feature No. 12.</p> <p>148. Cost ledger, feature No. 13.</p> <p>149. Cost ledger, feature No. 14.</p> <p>150. Cost ledger, feature No. 15.</p> <p>151. Cost ledger, feature No. 16.</p> <p>152. Cost ledger, feature No. 17.</p> <p>153. Cost ledger, feature No. 18.</p> <p>154. Cost ledger, feature No. 19.</p> <p>155. Cost ledger, feature No. 20.</p> <p>156. Cost ledger, feature No. 21.</p> <p>157. Cost ledger, feature No. 22.</p> <p>158. Cost ledger, feature No. 23.</p> <p>159. Cost ledger, feature No. 24.</p> <p>160. Cost ledger, feature No. 25.</p> <p>161. Cost ledger, feature No. 26.</p> <p>162. Cost ledger, feature No. 27.</p> <p>163. Cost ledger, feature No. 28.</p> <p>164. Cost ledger, feature No. 29.</p> <p>165. Cost ledger, feature No. 30.</p> <p>166. Cost ledger, feature No. 31.</p> <p>167. Cost ledger, feature No. 32.</p> <p>168. Cost ledger, feature No. 33.</p> <p>169. Cost ledger, feature No. 34.</p> <p>170. Cost ledger, feature No. 35.</p> <p>171. Cost ledger, feature No. 36.</p> <p>172. Cost ledger, feature No. 37.</p> <p>173. Recapitulation of registers, July.</p> <p>174. Comparative balance sheet (field).</p> <p>175. Operation statement (field).</p> <p>176. Statement of gross operating costs, returns from operation, and net operating expense (field).</p> <p>176a. Analysis of gross operating costs.</p> <p>177. Analysis of outlays (field).</p> <p>178. Unit cost reports.</p> |
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EXHIBIT 1.

DEPARTMENT OF THE INTERIOR UNITED STATES INDIAN SERVICE			TRIAL BALANCE OF APPROPRIATION LEDGER												
UNIT: 73			Western Agency, S. D.				PERIOD ENDED					June 30, 1917.			
UNIT AND REPORT NO.	APPROPRIATION		WASH. J. V. NO.	TRANSACTION	TREASURY CASH		DISBURSING OFFICER'S CASH		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS		
	SYMBOL	TITLE			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
73	22	Industrial Work and Care of Timber, 1917.	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE		40		68		93			15			
73	31	Pay of Indian Police, 1917.	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE				40		33 75			6 25			
73	200	Support of Sioux *** Employees, etc S.D. 1917.	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE					120		111 50		8 50			
73	202	Education, Sioux Nation, S. D., 1917.	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE		250		1467 90		906 60			811 30			
73	420	Western Agency 3% Fund.	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE		342 50		2142 67		1861 75			623 42			
73	825	Indian Moneys, Fro. of Labor, Western Indians.	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE		89		3067 40		3156 40						
73	826	Miscellaneous Receipts Class 4, Agency.	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE				482 76		454 76			28			
73	828	Miscellaneous Receipts Class 4, Bdg. School.	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE				340 80		315 80			25			
73	1200-1205	Indiv. Ind. Moneys and Special Deposits (All accounts)	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE				69634 54					69634 54			
73		TOTAL ALL APPROPRIATIONS	OPENING BALANCE												
			FIELD TRANSACTIONS												
			WASHINGTON TRANSACTIONS												
			CLOSING BALANCE		721 50		77164 07		6933 56		1517 47		69634 54		

SUMMARY OF DISBURSING OFFICER'S TRANSACTIONS				ANALYSIS OF DISBURSING OFFICER'S CASH			
BALANCE AT BEGINNING OF PERIOD.				CASH ON HAND PER CASH BOOK.			784 29
RECEIPTS:				DEPOSITED WITH TREASURER OF THE UNITED STATES.			46260 42
COLLECTION VOUCHERS, THIS UNIT:				" " Western National Bank			30319 36
PER CASH BOOK.				" "			
INTEREST ON OFFICIAL ACCOUNT.				" "			
COLLECTION VOUCHERS, OTHER UNITS, PER CASH BOOK.				" "			
OTHER, INCLUDING I. I. M., TREASURY ADVANCES, TRANSFERS, ETC.				TOTAL,			77364 07
DISBURSEMENTS:				CERTIFIED CORRECT:			
DISBURSEMENT VOUCHERS, THIS UNIT.				July 2, 1917. <i>Geo. Thomas</i> SUPERINTENDENT			
DISBURSEMENT VOUCHERS, OTHER UNITS.							
OTHER, INCLUDING I. I. M., DEPOSITS, TRANSFERS, ETC.							
BALANCE AT CLOSE OF PERIOD.							

EXHIBITS 6, 7, 8.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL *H-20*
SHEET NO. *1*

APPROPRIATION: *Western Agency 306 Fund*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. 4. V. NO.		FIELD 3. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	DATE	WASH. 4. V. NO.	FIELD 3. V. NO.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
300.00		214267		1917											
	497.00		6600	Jul 1	Balance				186176					623407	
	6600			2					5810						
	2015			31	982	9715									
				98		16			164444						
				30	Balance				30663						
				31	Balance				194286					623407	
				Aug 1	Balance				30363					1002	

Ex. 6.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL *H-20*
SHEET NO. *1*

APPROPRIATION: *Indian Money Proceeds of Sales Western Agency*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. 4. V. NO.		FIELD 3. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	DATE	WASH. 4. V. NO.	FIELD 3. V. NO.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
14		30676		1917											
	14		30676	Jul 1	Balance										
	14		30676	31	982	16			316400						
	14			Aug 1	Balance				316400						

Ex. 7.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL *H-12*
SHEET NO. *1*

APPROPRIATION: *Surveying and Collecting Public Reservations (Reimbursable)*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. 4. V. NO.		FIELD 3. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	DATE	WASH. 4. V. NO.	FIELD 3. V. NO.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
16000		4000		June 30	262	271									
	4000		6200	Jul 1	Balance				16000						
	6200			6	620	271			6000					6000	
	940		620	7					100					100	
				31	982	2715									
	1022060		100	Balance					19000						
	15000		349375	Aug 1	Balance				15000					6100	
	1079060		349375						16100					659430	

Ex. 8.

EXHIBIT 9.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL A 70
SHEET NO. 1

Indian School and Agency Buildings, 1918

APPROPRIATION:

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. J. V. NO.		FIELD J. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS RECEIPTS	
DEBIT	CREDIT	DEBIT	CREDIT							DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1000				1917											
	3700	3700		Jan 20	762	81									
				Jan 21	5196					8000					
				Jan 26	624	812									
				Jan 31		8017				1938					
						18									
						Balance				6000					
						Balance				8000					
						Check 1 Balance									

CALCULATED BY 11-15

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION: *Administrative Mess and Board of Indians, 1918*

APPROPRIATION SYMBOL: *U 32*
SHEET NO.: *1*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE	WASH. A. V. NO.	FIELD A. V. NO.	ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	1917			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
782.00				Jan 26	762	281						
	180.00	150.00		Jan 27	762	281	707.50			707.50		
	130.00	115.00		Feb 6	762	281			665.00			
	780.00	150.00		31	Balance	0017	780.00		707.50			
130.00		41.50		Aug 1	Balance		780.00		647.50			

Ex. 10.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION: *Pay of Indian Indian Scouts, 1918*

APPROPRIATION SYMBOL: *U 32*
SHEET NO.: *1*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE	WASH. A. V. NO.	FIELD A. V. NO.	ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	1917			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
782.00				Jan 26	762	281						
	200.00	200.00		Jan 27	762	281	782.00			782.00		
	472.00	1503.34		Feb 6	762	281			660.00			
	782.00	200.00		31	Balance	0017	1934		720.00			
472.00		1323.34		Aug 1	Balance		782.00		782.00			

Ex. 11.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION: *Pay of Indian Indian Scouts, 1918*

APPROPRIATION SYMBOL: *U 32*
SHEET NO.: *1*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE	WASH. A. V. NO.	FIELD A. V. NO.	ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	1917			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
267.00				Jan 26	762	281						
	80.00	80.00		Jan 27	762	281	267.00			267.00		
	172.00	80.00		Feb 6	762	281			71.00			
	267.00	80.00		31	Balance	0017	267.00		267.00			
172.00		54.00		Aug 1	Balance		267.00		267.00			

Ex. 12.

EXHIBITS 13, 14, 15.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION: *Disbursements Hereof of Disbursements & Loan Allotments, 1918*

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL: *U 35*
SHEET NO. *1*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. J. V. NO.		FIELD J. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS		
DEBIT	CREDIT	DEBIT	CREDIT	DATE	WASH. J. V. NO.	FIELD J. V. NO.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
710.00				1917												
	45.00	45.00		Dec 20	262	261										
	170.00	170.00		Dec 27	262	262										
	750.00	750.00		Jan 6	674	98										
	175.00	175.00		Jan 31		2017										
				Apr 1		Balance										
				Apr 1		Balance										

Ex. 13.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION: *Support of disbursements of different tribes, Employment, etc. of A. 1918*

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL: *U 700*
SHEET NO. *1*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. J. V. NO.		FIELD J. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS		
DEBIT	CREDIT	DEBIT	CREDIT	DATE	WASH. J. V. NO.	FIELD J. V. NO.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
170.00				1917												
	45.00	45.00		Dec 20	262	261										
	170.00	170.00		Dec 27	262	262										
	750.00	750.00		Jan 6	674	98										
	175.00	175.00		Jan 31		2017										
				Apr 1		Balance										
				Apr 1		Balance										

Ex. 14.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION: *Support of disbursements of different tribes: Cont. and bal. of A. 1918*

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL: *U 701*
SHEET NO. *1*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. J. V. NO.		FIELD J. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS		
DEBIT	CREDIT	DEBIT	CREDIT	DATE	WASH. J. V. NO.	FIELD J. V. NO.	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
710.00				1917												
	300.00	300.00		Dec 20	262	261										
	170.00	170.00		Dec 27	262	262										
	750.00	750.00		Jan 6	674	98										
	175.00	175.00		Jan 31		2017										
				Apr 1		Balance										
				Apr 1		Balance										

Ex. 15.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL *U 707*
SHEET NO. *1*

Education, New Nation, Ad, 1918

APPROPRIATION:

TREASURY CASH			DISBURSING OFFICER'S CASH			DATE	WASH. J. V. NO.	FIELD J. V. NO.	ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	✓	CREDIT	DEBIT	✓	CREDIT				DEBIT	✓	CREDIT	DEBIT	✓	CREDIT
61110						1917	76-2-1	51009		700				
						Jan 7	51009			150				
							7082-55	1011		43670				
								1101		20000				
								1103		10000				
								1104		800				
							7	1109		630				
		15000						1110		500				
							6722	502						
							17	1029				2830		
							21	11				6250		
								12				1280		
							24	807		2431				4231
							30	10016		200				
								1085-00		330				330
							31	10017						
								Balance		574269				
66000										66900				66900
37270										574269				574269
		15000												
		15000					Aug 1	Balance						

BINDING MARGIN

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION SYMBOL: *CH 26*
SHEET NO. *1*

APPROPRIATION LEDGER
(FIELD OFFICE)

Master Agency 30% Fund

TREASURY CASH			DISBURSING OFFICER'S CASH		DATE	WASH. A. V. NO.	FIELD A. V. NO.	ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	DEBIT				CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
<i>4786.0</i>					<i>Dec 16</i>	<i>767801</i>		<i>7100.0</i>	<i>7100.0</i>	<i>200.0</i>	<i>200.0</i>		
	<i>1250.0</i>			<i>Jan 27</i>	<i>1100</i>		<i>7100.0</i>	<i>7100.0</i>		<i>7100.0</i>			
	<i>1250.0</i>			<i>6</i>	<i>6112</i>	<i>207</i>	<i>1600.0</i>	<i>1600.0</i>		<i>1600.0</i>			
		<i>1250.0</i>		<i>13</i>	<i>207</i>	<i>11</i>	<i>1700.0</i>			<i>1700.0</i>			
			<i>1250.0</i>	<i>26</i>	<i>207</i>	<i>17</i>	<i>800.0</i>	<i>800.0</i>			<i>4322.88</i>		
			<i>1250.0</i>	<i>26</i>	<i>207</i>	<i>16</i>	<i>600.0</i>	<i>600.0</i>			<i>600.0</i>		
			<i>1250.0</i>	<i>28</i>	<i>209</i>		<i>480.0</i>	<i>480.0</i>			<i>7263.21</i>		
			<i>1250.0</i>	<i>31</i>	<i>2013</i>		<i>1700.0</i>	<i>1700.0</i>				<i>468.0</i>	
	<i>1600.0</i>			<i>246</i>	<i>208</i>	<i>16</i>	<i>2008.00</i>	<i>2008.00</i>			<i>7124.86</i>		
<i>35715.28</i>				<i>Bellevue</i>			<i>42780.00</i>	<i>42780.00</i>			<i>27380.00</i>		
				<i>Bellevue</i>			<i>42780.00</i>	<i>42780.00</i>			<i>27380.00</i>		
				<i>Bellevue</i>			<i>42780.00</i>	<i>42780.00</i>			<i>27380.00</i>		

Ex. 17.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION SYMBOL: *500*
SHEET NO. *1*

APPROPRIATION LEDGER
(FIELD OFFICE)

Miscellaneous Receipts, Class 1

TREASURY CASH			DISBURSING OFFICER'S CASH		DATE	WASH. A. V. NO.	FIELD A. V. NO.	ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	DEBIT				CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
				<i>Jan 3</i>	<i>Dr. 4</i>		<i>16.0</i>	<i>16.0</i>				<i>16.0</i>	
				<i>10</i>			<i>14.0</i>	<i>14.0</i>				<i>14.0</i>	
				<i>31</i>	<i>928, 91, 8</i>	<i>25</i>	<i>216.0</i>	<i>216.0</i>				<i>216.0</i>	
							<i>216.0</i>	<i>216.0</i>				<i>216.0</i>	

Ex. 18.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION SYMBOL: *601*
SHEET NO. *1*

APPROPRIATION LEDGER
(FIELD OFFICE)

Miscellaneous Receipts, Class 2

TREASURY CASH			DISBURSING OFFICER'S CASH		DATE	WASH. A. V. NO.	FIELD A. V. NO.	ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	DEBIT				CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
				<i>Jan 7</i>	<i>Dr. 1</i>	<i>3</i>	<i>37.37</i>	<i>37.37</i>				<i>37.37</i>	
				<i>11</i>	<i>Dr. 1</i>	<i>3</i>	<i>333.65</i>	<i>333.65</i>				<i>333.65</i>	
				<i>16</i>	<i>Dr. 1</i>	<i>5</i>	<i>7.30</i>	<i>7.30</i>				<i>7.30</i>	
				<i>11</i>	<i>Dr. 1</i>	<i>3</i>	<i>2.50</i>	<i>2.50</i>				<i>2.50</i>	
				<i>21</i>	<i>Dr. 1</i>	<i>3</i>	<i>30</i>	<i>30</i>				<i>30</i>	
				<i>21</i>	<i>Dr. 1</i>	<i>3</i>	<i>333.65</i>	<i>333.65</i>				<i>333.65</i>	
				<i>21</i>	<i>Dr. 1</i>	<i>3</i>	<i>333.65</i>	<i>333.65</i>				<i>333.65</i>	
				<i>21</i>	<i>Dr. 1</i>	<i>3</i>	<i>333.65</i>	<i>333.65</i>				<i>333.65</i>	

Ex. 19.

EXHIBITS 20, 21, 22.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION: *Maintenance Receipts Class 3*

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL: *8224*
SHEET NO. *1*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. A. V. NO.		FIELD A. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
		100		1917											
		8662		Jan 28		8724								100	
		8662		31		8724								8662	
		91362		91		8724								91362	
		8662		Aug 1		Balance								8662	
						Aug 1								8662	

Ex. 20.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION: *Indian Money Proceeds of Labor System Indian*

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL: *8225*
SHEET NO. *1*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. A. V. NO.		FIELD A. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
		100		1917											
		8800		Jan 26		762									
		8800		Jan 27		5107									
		1250		6		672									
		1250		17		205									
		1350		16		643									
		1350		26		2010									
		306740		26		712									
		306740		30		2011									
		1791900		31		2019									
		1791900		Jan 1		Balance									
		1436700				Jan 1									
		1436700		Aug 1		Balance									

Ex. 21.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION: *Maintenance Receipts Class 4 Agency*

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL: *8226*
SHEET NO. *1*

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE		WASH. A. V. NO.		FIELD A. V. NO.		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
		100		1917											
		1300		Jan 3		202									
		1300		14		202									
		12		17		2016									
		750		26		21									
		60		26		206									
		20		28		202									
		80		31		202									
		120				Jan 1									
		65238				Balance									
		65238				Jan 1									

Ex. 22.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL 828
SHEET NO. 1

Miscellaneous Receipts, Class 4, Bowling School

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE	WASH. A. V. NO.	FIELD A. V. NO.	ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT				DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
		64.50		2	882	882		64.50				
		7.50		5	5-6	5-6		7.50				
		10.00		6	7-8	7-8		10.00				
		11.00		7	10-5	10-5		11.00				
		1.50		9	8811	8811		1.50				
		1.50		17				1.50				
		1.50		20				1.50				
		1.50		26				1.50				
		1.50		27				1.50				
		1.50		31				1.50				
		64.50						64.50				
		1704.71			Balance		1704.71					
		1456.71					1456.71					
		1704.71			Aug. Balance		1704.71					

EX. 23.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL 830
SHEET NO. 1

Miscellaneous Receipts, Class 5

TREASURY CASH		DISBURSING OFFICER'S CASH		DATE	WASH. A. V. NO.	FIELD A. V. NO.	ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT				DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
		2.50		2	8813	8813		2.50				
		7.50		31				7.50				
		2.50						2.50				
		2.50						2.50				

EX. 24.

EXHIBIT 25.

APPROPRIATION LEDGER (FIELD OFFICE)						
INDIVIDUAL INDIAN MONIES						
DISBURSING OFFICER'S CASH						
SYS.	INDIVIDUAL INDIAN MONIES.			INDIVIDUAL INDIAN MONIES.		
	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
				4231		
					19750	
				4231	404950	
				404950	4231	

BINDING MARGIN

EXHIBIT 25A.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

APPROPRIATION LEDGER
(FIELD OFFICE)

APPROPRIATION SYMBOL 1700-1705
SHEET NO. 1

INDIVIDUAL INDIAN MONIES AND SPECIAL DEPOSITS

1700 SPECIAL DEPOSITS		DISBURSING OFFICER'S CASH				INDIVIDUAL INDIAN MONIES				INDIVIDUAL INDIAN BANKS CONTROLLING ACCOUNT				DATE	G. V. NO.	INDIVIDUAL TRUST FUNDS	
DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT			DEBIT	CREDIT
1777670		3743945		164784		774948								Jan 1	Balance		16701407
				2858										6	OP 2.10		2858
				62.50										9	12		62.50
2100														13	13		2100
														13	6		2100
		32.50		280		26.50		211282		274812				18	7		2100
														24	26		2100
														31	9		187.50
														10			187.50
				734731										11			734731
														12			734731
														14			62.50
		1777670		3030714		1123777		774948		774948				Balance			16701407
2044670	2644070	3743945	3743945	164784	1123777	1044473	1044473										1753766
1777670		3031714		1123777		774948								Cheq	1		1753766

BINDING MARGIN

EXHIBIT 26.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

WASH. J. V. NO. 262
FIELD J. V. NO. 1

ALLOTMENT OF FUNDS

June 20, 1917.

Chas. Thomas, Supt.,
Western Agency, Crownor, South Dakota.

THE FOLLOWING ALLOTMENTS OF FUNDS HAVE BEEN MADE FOR YOUR JURISDICTION FOR THE FISCAL YEAR ENDING JUNE 30, 1918.

W. Anderson

ASSISTANT COMMISSIONER.

SYMBOL		APPROPRIATION TITLE	AMOUNT	A	B
A 12		Surveying and Allotting Indian Reservations (Reimb)	15,000.	✓	✓
A 20		Indian School and Agency Buildings, 1918	8,000.	✓	✓
A 22		Industrial Work and Care of Timber, 1918	7,800.	✓	✓
A 31		Pay of Indian Police, 1918	7,920.	✓	✓
A 32		Pay of Judges, Indian Courts, 1918	252.	✓	✓
A 35		Determining Heirs of Deceased Indian Allottees, 1918	2,200.	✓	✓
A 200		Support of Sioux of Different Tribes, Employees, etc., S.D., 1918	16,800.	✓	✓
A 201		Support of Sioux of Different Tribes, Sub. and Civ., S.D., 1918	20,600.	✓	✓
A 202		Education Sioux Nation, S.D., 1918	66,680.	✓	✓
A 420		Western Agency 3% Fund	47,860.	✓	✓
A 825		Indian Moneys, Proceeds of Labor, Western Indians	18,000.	✓	✓
TOTAL,			211,112.		

APPROPRIATION LEDGER ENTRIES:

A-DEBIT "TREASURY CASH"
B-CREDIT "ALLOTMENTS"

EXHIBIT 27.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

REQUISITION NO. 369
WASH. J. V. NO. 624
FIELD J. V. NO. 7

ADVANCE OF FUNDS

July 2, 1917.

Chas. Thomas, Supt.,
Western Agency, Crownor, South Dakota.

The Secretary of the Treasury has this day been requested to cause the following funds to be placed to your official credit with the Treasurer of the United States, Washington, D. C.

When you receive notice that the funds are to your credit, they will be available for disbursement for such purposes as may be authorized, at which time the entries directed by this form should be made.

W. J. Jones
Chief, Finance Division.

SYMBOL	APPROPRIATION TITLE	AMOUNT	A	B
A 12	Surveying and Allotting Indian Reservations (Reimb)	4,000.	✓	✓
A 20	Indian School and Agency Buildings, 1918	5,300.	✓	✓
A 22	Industrial Work and Care of Timber, 1918	1,500.	✓	✓
A 31	Pay of Indian Police, 1918	2,000.	✓	✓
TOTAL (ENTER IN "DEPOSIT" COLUMN OF CHECK REGISTER)				

APPROPRIATION LEDGER ENTRIES:
A - DEBIT "DISBURSING OFFICER'S CASH"
B - CREDIT "TREASURY CASH"

(OVER)

EXHIBIT 27a.

SYMBOL	APPROPRIATION TITLE	AMOUNT	A	B
A 32	Pay of Judges, Indian Courts, 1918	80.	✓	✓
A 35	Determining Heirs of Deceased Indian Allottees, 1918	450.	✓	✓
A 200	Support of Sioux of Different Tribes, Employees, Etc., S. D., 1918	4,500.	✓	✓
A 201	Support of Sioux of Different Tribes, Sub. and Civ., S. D., 1918	3,000.	✓	✓
A 202	Education, Sioux Nation, S. D., 1918	15,000.	✓	✓
A 420	Western Agency 3% Fund	10,500.	✓	✓
A 825	Indian Moneys, Proceeds of Labor, Western Indians	3,800.	✓	✓
TOTAL (ENTER IN "DEPOSIT" COLUMN OF CHECK REGISTER)		48,130.		✓

APPROPRIATION LEDGER ENTRIES:
A - DEBIT "DISBURSING OFFICER'S CASH"
B - CREDIT "TREASURY CASH"

EXHIBIT 28.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

WASH. I. V. NO. 542
FIELD I. V. NO. 3 474

ALLOTMENT OF FUNDS

July 12, 1917.

Chas. Thomas, Supt.,
Western Agency, Crownor, South Dakota.

THE FOLLOWING ALLOTMENTS OF FUNDS HAVE BEEN MADE FOR YOUR JURISDICTION FOR THE FISCAL YEAR ENDING JUNE 30, 1918.

W. Anderson
ASSISTANT COMMISSIONER.

SYMBOL	APPROPRIATION		AMOUNT	A	B
	TITLE				
501	Miscellaneous Receipts, Class 2 (Hides)		3335.50		✓
			TOTAL,		
			3335.50		

APPROPRIATION LEDGER ENTRIES:
A - DEBIT "TREASURY CASH"
B - CREDIT "ALLOTMENTS"

EXHIBIT 29.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

WASH. I. V. NO. 543
FIELD I. V. NO. 4

ALLOTMENT OF FUNDS

July 12, 1917.

Chas. Thomas, Supt.,
Western Agency, Crownor, South Dakota.

THE FOLLOWING ALLOTMENTS OF FUNDS HAVE BEEN MADE FOR YOUR JURISDICTION FOR THE FISCAL YEAR ENDING JUNE 30, 1918.

W. Anderson
ASSISTANT COMMISSIONER.

SYMBOL	APPROPRIATION		AMOUNT	A	B
	TITLE				
A 825	Indian Moneys, Proceeds of Labor, Western Indians		14,000.		✓
			TOTAL,		
			14,000.		

APPROPRIATION LEDGER ENTRIES:
A - DEBIT "TREASURY CASH"
B - CREDIT "ALLOTMENTS"

EXHIBIT 30.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

REQUISITION NO. 527
WASH. J. V. NO. 712
FIELD J. V. NO. 5

ADVANCE OF FUNDS

July 21. 1917.

Chas. Thomas, Supt.,
Western Agency, Crownor, S. D.

The Secretary of the Treasury has this day been requested to cause the following funds to be placed to your official credit with the Treasurer of the United States, Washington, D. C.

When you receive notice that the funds are to your credit, they will be available for disbursement for such purposes as may be authorized, at which time the entries directed by this form should be made.

Chas. Thomas
E. F. Jones
Chief, Finance Division.

SYMBOL	APPROPRIATION TITLE	AMOUNT	
		A	B
A 825	Indian Moneys, Proceeds of Labor, Western Indians,	12,500.	✓
TOTAL (ENTER IN "DEBIT" COLUMN OF CHECK REGISTER)		12,500.	✓

TOTAL (ENTER IN "DEBIT" COLUMN OF CHECK REGISTER)
A - DEBIT "DISBURSING OFFICER'S CASH"
B - CREDIT "TREASURY CASH"

(OVER)

EXHIBIT 31.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

TRANSFERRE BETWEEN INDIVIDUAL INDIAN BANK ACCOUNTS

WESTERN AGENCY,
Crownor, South Dakota.

July 13 1917

City Trust Co.,
Crownor, South Dakota.

I AM ENCLOSING MY CHECK NO. 4253 DRAWN ON First National Bank, Rockville, South Dakota. IN YOUR FAVOR FOR \$ 2119.82 WHICH YOU ARE REQUESTED TO PLACE TO THE CREDIT OF THE FOLLOWING INDIVIDUALS ON OPEN ACCOUNT.

ACCOUNT NUMBER	NAME	AMOUNT
2	Natowakanwin	706 61
5	James Buckman	706 61
7	Wastowin	706 60
TOTAL,		2119 82

Chas. Thomas
DISBURSING OFFICER

EXHIBIT 32.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

FIELD I. V. NO. 6

TRANSFERS BETWEEN INDIVIDUAL INDIAN BANK ACCOUNTS

WESTERN AGENCY,
Crownor, South Dakota,
July 13 1917

City Trust Co.,
Crownor, South Dakota.
COPY FOR APPROPRIATION LEDGER CLERK

I AM ENCLOSED MY CHECK NO. 4253 DRAWN ON First
National Bank, Rockville, South Dakota, IN YOUR FAVOR FOR
2119.82 WHICH YOU ARE REQUESTED TO PLACE TO THE CREDIT OF THE FOLLOWING INDIVIDUALS ON OPEN
ACCOUNT.

ACCOUNT NUMBER	NAME	AMOUNT	TOTAL	JOURNAL ENTRY
2	Matowakanwin	706 61	2119 82	DEBIT ✓
5	James Buckman	706 61		
7	Wastewin	706 60		
TOTAL			2119 82	CREDIT ✓
INDIVIDUAL INDIAN BANKS, CONTROLLING ACCOUNT				2119 82
INDIVIDUAL TRUST FUNDS				2119 82

EXHIBIT 33.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

TRANSFERS BETWEEN INDIVIDUAL INDIAN BANK ACCOUNTS

WESTERN AGENCY,
Crownor, South Dakota,
July 13 1917

City Trust Co.,
Crownor, South Dakota.
COPY FOR INDIVIDUAL INDIAN BANK CLERK

I AM ENCLOSED MY CHECK NO. 4253 DRAWN ON First
National Bank, Rockville, South Dakota, IN YOUR FAVOR FOR
2119.82 WHICH YOU ARE REQUESTED TO PLACE TO THE CREDIT OF THE FOLLOWING INDIVIDUALS ON OPEN
ACCOUNT.

ACCOUNT NUMBER	NAME	AMOUNT	TOTAL
2	Matowakanwin	706 61	2119 82
5	James Buckman	706 61	
7	Wastewin	706 60	
TOTAL		2119 82	

INSTRUCTIONS:
POST INDIVIDUAL ACCOUNTS FROM THIS SHEET AND ENTER TOTAL IN "DEBIT" COLUMN OF PROPER CHECK REGISTER.
THIS DOCUMENT SHOULD BE PRESERVED, TOGETHER WITH ALL OTHERS OF A SIMILAR NATURE, IN A CHRONOLOGICAL FILE.

EXHIBIT 34.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

DEPOSITS TO CREDIT OF INDIVIDUAL INDIANS

WESTERN AGENCY,
Crownor, South Dakota,

July 16 19 17

Stockgrowers National Bank,
Twining City, Nebraska.

I AM ENCLOSING MY OFFICIAL CHECK NO. 4202 IN YOUR FAVOR FOR
\$ 3795.12 WHICH YOU ARE REQUESTED TO PLACE TO THE CREDIT OF THE FOLLOWING INDIVIDUALS on open
accbunt.

ACCOUNT NUMBER	NAME	✓	AMOUNT
202	Picks up Arrows		250
204	Estate, Annie Yellow Horse		137 50
207	Chas. Yellow Horse		3,250
210	Alice Janis		73
212	Alice Running Horse		84 62
TOTAL,			3,795 12

Chas Thomas

DISBURSING OFFICER

EXHIBIT 35.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

DEPOSITS TO CREDIT OF INDIVIDUAL INDIANS

FIELD & V. NO. 7

WESTERN AGENCY,
CROWNOOT, South Dakota.
July 16 1917

Stockgrowers National Bank,
Twining City, Nebraska.

COPY FOR APPROPRIATION LEDGER CLERK

I AM ENCLOSED MY OFFICIAL CHECK NO. 4202 IN YOUR FAVOR FOR
\$ 3,795.12 WHICH YOU ARE REQUESTED TO PLACE TO THE CREDIT OF THE FOLLOWING INDIVIDUALS ON 0291
ACCOUNT.

ACCOUNT NUMBER	NAME	AMOUNT
202	Picks up Arrows	250
204	Estate, Annie Yellow Horse	137 50
207	Chas. Yellow Horse	3,250
210	Alice Janis	73
212	Alice Running Horse	84 62
TOTAL,		3,795 12

APPROPRIATION LEDGER ENTRIES:

CREDIT "DISBURSEMENTS OFFICER'S CASH" UNDER:
SPECIAL DEPOSITS, -----
INDIVIDUAL INDIAN MONIES, LEBSGS 3,250
INDIVIDUAL INDIAN MONIES, ----- 280
INDIVIDUAL INDIAN MONIES, -----
INDIVIDUAL INDIAN MONIES, MISCELLANEOUS, ----- 265 12
DEBIT "INDIVIDUAL INDIAN BANKS, CONTROLLING ACCOUNT" WITH TOTAL, ----- 3,795 12

EXHIBIT 36.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

DEPOSITS TO CREDIT OF INDIVIDUAL INDIANS

WESTERN AGENCY,
CROWNOOT, South Dakota.
July 16 1917

Stockgrowers National Bank,
Twining City, Nebraska.

COPY FOR INDIVIDUAL INDIAN BANK CLERK

I AM ENCLOSED MY OFFICIAL CHECK NO. 4202 IN YOUR FAVOR FOR
\$ 3,795.12 WHICH YOU ARE REQUESTED TO PLACE TO THE CREDIT OF THE FOLLOWING INDIVIDUALS ON 0110
ACCOUNT.

ACCOUNT NUMBER	NAME	AMOUNT
202	Picks up Arrows	250
204	Estate, Annie Yellow Horse	137 50
207	Chas. Yellow Horse	3,250
210	Alice Janis	73
212	Alice Running Horse	84 62
TOTAL,		3,795 12

INSTRUCTIONS

POST INDIVIDUAL ACCOUNTS FROM THIS SHEET AND ENTER TOTAL IN "DEPOSIT" COLUMN OF PROPER CHECK REGISTER.
THIS DOCUMENT SHOULD BE PRESERVED, TOGETHER WITH ALL OTHERS OF A SIMILAR NATURE, IN A CHRONOLOGICAL FILE.

EXHIBIT 37.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

DEPOSIT OF FUNDS

FIELD A. N. NO. 8

JOURNAL VOUCHER COVERING DEPOSIT OF FUNDS TO THE CREDIT OF THE UNITED STATES

PER CHECK NO. 4203 DATED July 31, 1917 DRAWN ON Western National Bank
 CB NO. 842 DATED August 3, 1917 ISSUED BY National Bank Depository

APPRN SYMBOL	APPROPRIATION TITLE REPAYMENTS	AMOUNT	A	B	C	D
22	Industrial Work and Care of Timber, 1917	53	✓			
31	Pay of Indian Police, 1917	33 75	✓			
200	Supp't of Sioux -- Employees, etc., S. D., 1917	111 60	✓			
202	Education, Sioux Nation, S. D., 1917	700 60	✓			
COLLECTIONS -- "UNAVAILABLE"						
500	MISCELLANEOUS RECEIPTS, CLASS 1	21 60	✓			
501	MISCELLANEOUS RECEIPTS, CLASS 2 (UNALLOTTED)	132 17	✓			
824	MISCELLANEOUS RECEIPTS, CLASS 3	8 798	✓			
COLLECTIONS -- "AVAILABLE"						
828	MISCELLANEOUS RECEIPTS, CLASS 2 (ALLOTTED)					
	MISCELLANEOUS RECEIPTS, CLASS 4					
	MISCELLANEOUS RECEIPTS, CLASS 4	420	✓			
	MISCELLANEOUS RECEIPTS, CLASS 4					
	MISCELLANEOUS RECEIPTS, CLASS 5					
TOTAL,		10 270 62				

DATE July 31, 1917

UNIT Western Agency, S. D.

APPROPRIATION LEDGER ENTRIES
 A DEBIT "TREASURY CASH"
 B CREDIT "INDIAN SERVICE'S CASH"
 C DEBIT "UNAVAILABLE FUNDS"
 D DEBIT "ALLOTMENTS"

EXHIBIT 38.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

DEPOSIT OF FUNDS

FIELD A. N. NO. 8

JOURNAL VOUCHER COVERING DEPOSIT OF FUNDS TO THE CREDIT OF THE UNITED STATES

PER CHECK NO. 4203 DATED July 31, 1917 DRAWN ON Western National Bank
 CB NO. 842 DATED August 3, 1917 ISSUED BY National Bank Depository

APPRN SYMBOL	APPROPRIATION TITLE REPAYMENTS	AMOUNT	A	B	C	D
22	Industrial Work and Care of Timber, 1917	53	✓			
31	Pay of Indian Police, 1917	33 75	✓			
200	Supp't of Sioux -- Employees, etc., S. D., 1917	111 60	✓			
202	Education, Sioux Nation, S. D., 1917	700 60	✓			
COLLECTIONS -- "UNAVAILABLE"						
500	MISCELLANEOUS RECEIPTS, CLASS 1	21 60	✓			
501	MISCELLANEOUS RECEIPTS, CLASS 2 (UNALLOTTED)	132 17	✓			
824	MISCELLANEOUS RECEIPTS, CLASS 3	8 798	✓			
COLLECTIONS -- "AVAILABLE"						
828	MISCELLANEOUS RECEIPTS, CLASS 2 (ALLOTTED)					
	MISCELLANEOUS RECEIPTS, CLASS 4					
	MISCELLANEOUS RECEIPTS, CLASS 4	420	✓			
	MISCELLANEOUS RECEIPTS, CLASS 4					
	MISCELLANEOUS RECEIPTS, CLASS 5					
TOTAL,		10 270 62				

DATE July 31, 1917

UNIT Western Agency, S. D.

APPROPRIATION LEDGER ENTRIES
 A DEBIT "TREASURY CASH"
 B CREDIT "INDIAN SERVICE'S CASH"
 C DEBIT "UNAVAILABLE FUNDS"
 D DEBIT "ALLOTMENTS"

EXHIBIT 40.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE
JOURNAL VOUCHER (MISCELLANEOUS)
FIELD J. V. NO. 10

PARTICULARS	DEBIT	CREDIT
Individual Trust Funds	4499.67	
To Indian Money Bank, Santaling Account		4499.67
For disbursements from individual Indian trust accounts from July 1 to July 31, 1917, as follows:		
By Trust Company \$ 150.		
By Nat Bank Okla 2262.67		
By Spencer Nat Bank 1295.		
By Nat Bank 427.		
By Nat Bank Detroit 315.05		

July 31, 1917
M. A. Agnew (cont)

EXHIBIT 39.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE
JOURNAL VOUCHER (MISCELLANEOUS)
FIELD J. V. NO. 9

PARTICULARS	DEBIT	CREDIT
Individual Trust Funds	1875.00	
To Indian Money Bank		1875.00
For amount of payments by Capital Bank from July 1 to July 31, 1917, per attached receipts		

July 31, 1917
M. A. Agnew (cont)

EXHIBIT 41.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

JOURNAL VOUCHER (MISCELLANEOUS)

FIELD J. V. NO. 11

PARTICULARS	DEBIT	CREDIT
Individual Trust Funds	7442.31	
To Individual Indian Money Loans		7442.31
For payment of loan moneys		
To individual Indians		

July 31, 1917
Hester Agency
(over)

EXHIBIT 42.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

JOURNAL VOUCHER (MISCELLANEOUS)

FIELD J. V. NO. 12

PARTICULARS	DEBIT	CREDIT
Miscellaneous Receipts Class - 874		
DO Cash	3406.25	
Available Funds		3406.25
For interest earned on official		
account of Districting Office		
by Western National Bank for		
period Jan. 1, 1917 to June 30, 1917		
Individual Indian Trusts		
to	7442.31	
Individual Trust Funds		7442.31
For unpaid credits		
individual Indian trust accounts		
by Western National Bank		
for period Jan. 1, 1917 to June 30, 1917		

July 31, 1917
Hester Agency
(over)

EXHIBIT 43.

EXHIBIT 44.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

FIELD J. V. NO. 13

FIELD J. V. NO. 14

JOURNAL VOUCHER (MISCELLANEOUS)

JOURNAL VOUCHER (MISCELLANEOUS)

PARTICULARS	DEBIT	CREDIT
Meeting Agency 300 funds. 9420.		
Dickinson's Office Cash	1200	
Albionville		1200
Miscellaneous Receipts - Grant		
Agency 876.		
Albionville	1200	
PO Cash		1200
To correct charge		
Jan. 7 1892 Jan. 1918		

July 31, 1917
W. H. Agnew

PARTICULARS	DEBIT	CREDIT
Individual Trust Funds	6750	
to Aid. & Gen. Money Misc		6750
Miscellaneous Receipts		
Chas. H. H. dr. 878		
PO Cash	6750	
Albionville		6750
To correct entry of Office		
Receipt \$10, account our item		
of the value found to belong to		
Boarding school instead of to		
individual Agency		

July 31, 1917
W. H. Agnew

EXHIBIT 45.

FIELD J. V. NO. 15

See Exhibit No. 123

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

WASH. J. V. NO. 986
FIELD J. V. NO. 16

JOURNAL VOUCHER
(MISCELLANEOUS - CENTRAL OFFICE)

Chas. Thomas, Supt.,
Western Agency, Crownor, South Dakota.

YOU WILL MAKE THE FOLLOWING ENTRIES IN YOUR APPROPRIATION LEDGER ON ACCOUNT OF
transfer of disbursing officer's 1917 balances of continuing appro-
priations to 1918 accounts.

PARTICULARS	DEBIT	CREDIT
WESTERN AGENCY 3 $\frac{1}{2}$ FUND -- 420 Allotments D. O. Cash	1 644 22	1 644 22
WESTERN AGENCY 5 $\frac{1}{2}$ FUND -- A 420 D. O. Cash Treasury Cash	1 644 22	1 644 22
INDIAN MONEYS, PROCEEDS OF LABOR, WESTERN INDIANS -- 825 Allotments D. O. Cash	3 067 40	3 067 40
INDIAN MONEYS, PROCEEDS OF LABOR, WESTERN INDIANS -- A 825 D. O. Cash Treasury Cash	3 067 40	3 067 40

W. E. Jones
(CHIEF, FINANCE DIVISION)

JULY 26, 1917.
(REV.)

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

WASH. J. V. NO. 942
FIELD J. V. NO. 17

WITHDRAWAL OF ALLOTMENT

July 26, 1917.

Chas. Thomas, Supt.,
Western Agency, Crownor, South Dakota.

THE FOLLOWING ALLOTMENTS OF FUNDS HERETOFORE MADE FOR YOUR JURISDICTION FOR THE FISCAL YEAR ENDING JUNE 30, 1918, ARE HEREBY WITHDRAWN.

Al W Anderson
ASSISTANT COMMISSIONER.

APPROPRIATION		AMOUNT	A B	
SYMBOL	TITLE		A	B
22	Industrial Work and Care of Timber, 1917	93.	✓	✓
31	Pay of Indian Police, 1917	33.75	✓	✓
200	Support of Sioux of Different Tribes, Employees, etc., S.D., 1917	111.50	✓	✓
202	Education, Sioux Nation, S. D., 1917	916.60	✓	✓
TOTAL,		1,154.85		

APPROPRIATION LEDGER ENTRIES:
A - DEBIT "ALLOTMENTS"
B - CREDIT "TREASURY CASH"

EXHIBIT 47.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

SUBMISSION OF CLAIM FOR WASHINGTON PAYMENT

ENCUMBRANCE NUMBER 1007
AMOUNT \$ 30.

DATE July 12, 1917.

UNIT Western Agency,
Crownor, South Dakota.

THE COMMISSIONER OF INDIAN AFFAIRS:

There is transmitted herewith for payment, a claim in favor of O. R. Johns for salary, month of June, 1917 in the amount of \$ 30. This is covered by my encumbrance described above, payable from:
Education, Sioux Nation, S.D., 1917, 202 \$ 30.

Respectfully,
O. R. Johns
Superintendent.

*EXACT TOTAL AMOUNT of encumbrance which this claim is intended to liquidate must be shown, regardless of whether it corresponds with amount of claim.

EXHIBIT 48.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

NOTICE OF CLAIM PAYMENT

WASH. J. V. NO. 994
FIELD J. V. NO. 18
ENCUMBRANCE NUMBER 1007
AMOUNT \$ 30.

DATE July 12, 1917.

UNIT Western Agency,
Crownor, South Dakota.

Claim submitted by you under the above encumbrance number in favor of O. R. Johns for salary, month of June, 1917 in the amount of \$ 30. has been settled by the (Auditor (Chief Disb'g Clerk) under his (certificate) number 6792, as under:
Education, Sioux Nation, S.D., 1917, 202 \$ 30.

To adjust your records, the following entries should be made in your Appropriation Ledger:

APPROPRIATION, Symbol	Debit	Credit
*Encumbrances,	30	
Allotments,		
Treasury Cash,		30
APPROPRIATION, Symbol		
*Encumbrances,		
Allotments,		
Treasury Cash,		
APPROPRIATION, Symbol		
*Encumbrances,		
Allotments,		
Treasury Cash,		

*Corresponding entries will be made in your Encumbrance Record when this account in the Appropriation Ledger is effected.

Date July 26, 1917
W. F. Jones
Chief, Finance Division.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS

WASH. J. V. NO. 1026
FIELD J. V. NO. 19

JOURNAL VOUCHER
(MISCELLANEOUS-CENTRAL OFFICE)

Chas. Thomas, Supt.,
Western Agency, Crownor, South Dakota.

YOU WILL MAKE THE FOLLOWING ENTRIES IN YOUR APPROPRIATION LEDGER ON ACCOUNT OF
claim 276824, covering transfer of one team of mules from Southern
Agency; your encumbrance No. 1108.

PARTICULARS	✓ DEBIT	✓ CREDIT
SUPPORT OF SIOUX OF DIFFERENT TRIBES: SUBSISTENCE & CIVILIZATION, S. D., 1918:		
Encumbrances	✓ 500	
Treasury Cash		✓ 500

July 26, 1917

(DATE)

W. F. Jones

(CHIEF, FINANCE DIVISION)

EXHIBIT 50.

Schedule of official receipts, Western Agency, month of July, 1917.

NOTE.—In practice, the data hereon will appear on memorandum copies of official receipts. For reference purposes this schedule is introduced in lieu of such documents.

Date.	Official receipt No.	Bill No.	Received from—	For—	Appropriation symbol.	Amount.
July 2	1	82	Steele Burnett & Co.	1 bull.....	501	\$97.37
2	2	83	Emma Golden..	Board.....	828	7.50
3	3	84	Smith Hide Co..	Hides: 525, at \$6.30; 28, at \$1.	501	3,335.50
3	4	88	Alex Solworth...	Loss of 128 pounds seed potatoes.	500	1.60
5	5	92	Chas. Thomas...	Milk.....	828	2.64
5	6	93	Robert Adair...	.....do.....	828	5.10
6	7	94	Wm. Wallace...	.....do.....	828	2.60
6	8	95	Nancy Allison...	.....do.....	828	11.70
6	9	.....	Morris F. Fridley.	Mare and colt, property of estate of Annie Yellow Horse.	1202	75.00
6	10	.....	Barnett Stock Co.	Cattle, Indians.....	1202	2,780.00
9	11	98	C. G. West.....	Cattle (school product).	828	1,195.87
9	12	.....	Jas. Buckman...	Farm wagon, \$50; harness, \$12.50; property of estate of Annie Yellow Horse.	1202	62.50
9	13	.....	M. L. Troy.....	Land sale—Wapesa.	1201	2,100.00
10	14	99	Hawk Face.....	Heirship fees.....	830	2.50
11	15	101	Chas. Thomas...	Disallowance voucher 82, first quarter, 1917, auditor's settlement, No. 12342.	501	15.00
17	16	.....	Samuel Green...	Fine, Indian court..	501	2.30
17	17	106	Emma Golden..	Board.....	826	10.00
18	18	108	C. R. Johns...	Flour.....	825	7.50
20	19	103	W. J. McLean...	Subscriptions and job work.	501	2.50
24	20	.....	J. A. Lee.....	Lease, Picks Up Arrows.	828	18.00
24	21	.....	Oliver Twist...	Fine, Indian court..	1201	80.00
27	22	111	Long Tree Falls.	Payment on hay press.	826	7.50
27	23	110	C. W. Oliver...	Refund, overpayment, voucher No. 5, 1st qr., 1918.	501	30.00
28	24	109	Jno. O'Brien...	Trespass fees.....	828	2.50
31	25	132	Richard White..	Heirship fees.....	824	100.00
31	26	131	J. C. Brent.....	Timber, tribal.....	826	60.00
31	27	.....	Jos. Red Eye...	Fine, Indian court..	500	5.00
31	28	100	Brooks Wounded Head.	Repairs, carpenter shop.	824	8,698.00
					826	20.00
					826	3.50

EXHIBIT 51.

(Instructions to be printed on inside of front cover of official receipt book.)

INSTRUCTIONS.

An official receipt will be issued in quadruplicate for every collection made by disbursing officers, including transfers of individual Indian moneys from other agencies.

Original will be given to the payer; duplicate and triplicate will be forwarded to the central office with monthly trial balance of appropriation ledger. Entries in appropriation ledger, cashbook, and register of collection vouchers will be made from the quadruplicate copy.

APPROPRIATION LEDGER ENTRIES:

Debit—

“Disbursing officer's cash” under proper appropriations with all collections.

Credit—

“Allotments” for collections of miscellaneous receipts, classes 4 and 5.

“Unavailable funds” for collections of miscellaneous receipts, classes 1, 2, and 3.

“Individual trust funds” for collections of special deposits and individual Indian moneys.

CASH BOOK ENTRIES:

Debit total collections each day in one entry, analyzed under—

(a) Collection vouchers.

(b) Special deposits and individual Indian moneys.

REGISTER OF COLLECTION VOUCHERS:

All items appearing in “Collection vouchers” column of cashbook will be recorded in detail in register of collection vouchers.

BINDING MARGIN

DEPARTMENT OF THE INTERIOR
U. S. INDIAN SERVICE

RECEIVED OF Geo O'Brien (NAME) OFFICIAL RECEIPT NO. 24
One Hundred Sixty six and no/100 (AMOUNT) Louman, J. D. (ADDRESS)

DOLLARS, ON ACCOUNT OF:

BILL NO.	FOR WHAT	QUANTITY	UNIT PRICE	AMOUNT	FUNDS TO BE CHARGED
109	Prepaid Fees	100	1.00	100	M. R. Glass 3
	Labels	60	.	60	M. R. Glass & Agency
TOTAL,				160	

July 28/17 (DATE) Geo Thomas (NAME) DISBURSING OFFICER.
Western Agency. (UNIT NAME)

BINDING MARGIN

DEPARTMENT OF THE INTERIOR
U. S. INDIAN SERVICE

RECEIVED OF Geo O'Brien (NAME) OFFICIAL RECEIPT NO. 24
One Hundred Sixty six and no/100 (AMOUNT) Louman, J. D. (ADDRESS)

DOLLARS, ON ACCOUNT OF:

BILL NO.	FOR WHAT	QUANTITY	UNIT PRICE	AMOUNT	FUNDS TO BE CHARGED
109	Prepaid Fees	100	1.00	100	M. R. Glass 3
	Labels	60	.	60	M. R. Glass & Agency
TOTAL,				160	

July 28/17 (DATE) Geo Thomas (NAME) DISBURSING OFFICER.
Western Agency. (UNIT NAME) TO BE FORWARDED WITH MONTHLY FUND REPORTS

BINDING MARGIN

DEPARTMENT OF THE INTERIOR
U. S. INDIAN SERVICE

RECEIVED OF Geo O'Brien (NAME) OFFICIAL RECEIPT NO. 24
One Hundred Sixty six and no/100 (AMOUNT) Louman, J. D. (ADDRESS)

DOLLARS, ON ACCOUNT OF:

BILL NO.	FOR WHAT	QUANTITY	UNIT PRICE	AMOUNT	FUNDS TO BE CHARGED
109	Prepaid Fees	100	1.00	100	M. R. Glass 3
	Labels	60	.	60	M. R. Glass & Agency
TOTAL,				160	

July 28/17 (DATE) Geo Thomas (NAME) DISBURSING OFFICER.
Western Agency. (UNIT NAME) TO BE FORWARDED WITH MONTHLY FUND REPORTS

BINDING MARGIN

DEPARTMENT OF THE INTERIOR
U. S. INDIAN SERVICE

RECEIVED OF Geo O'Brien (NAME) OFFICIAL RECEIPT NO. 24
One Hundred Sixty six and no/100 (AMOUNT) Louman, J. D. (ADDRESS)

DOLLARS, ON ACCOUNT OF:

BILL NO.	FOR WHAT	QUANTITY	UNIT PRICE	AMOUNT	FUNDS TO BE CHARGED
109	Prepaid Fees	100	1.00	100	M. R. Glass 3
	Labels	60	.	60	M. R. Glass & Agency
TOTAL,				160	

July 28/17 (DATE) Geo Thomas (NAME) DISBURSING OFFICER.
Western Agency. (UNIT NAME) TO BE FORWARDED WITH MONTHLY FUND REPORTS

EXHIBIT 56.

Schedule of disbursement vouchers, Western agency, month of July, 1917.

NOTE.—In practice, the data hereon will appear on memorandum copies of disbursement vouchers. For reference purposes, this schedule is introduced in lieu of such documents.

Date.	Voucher No.	Bill No.	In favor of—	For—	Appropriation symbol.	Amount paid.	Encumbrance.		Allotment adjustment.	
							No.	Amount.	Debit.	Credit.
July 2	1		Sundry employees.....	June pay roll.....	22	\$15.00	1004	\$15.00		
					31	6.25	1005	6.25		
					200	8.50	1006	8.50		
					202	600.00	1007	600.00		
					420	431.90	1003	520.00		\$88.10
3	2	2	C. M. Alvord.....	Stationery.....	826	13.76	3	13.60	\$0.16	
6	3	3	Chas Thomas.....	Traveling expenses.....	420	66.55	1001	66.55		
		9	do.....	do.....	A201	4.30	1008	4.30		
7	4	10	R. E. Glenn.....	do.....	A 12	6.25	1106	6.25		
7	5	7	C. W. Oliver.....	Tuning pianos.....	828	12.50			12.50	
12	6	4	Western South Dakota Stockgrowers Association.	Membership fees, etc.....	A825	405.00	1107	405.00		
13	7	5	Fred G. Boyd.....	Repairing typewriter.....	A420	1.25			1.25	
14	8	1	Rudolph & Smith.....	Plaster, etc.....	826	14.40	4	14.40		
17	9	12	Jno. Richard.....	Traveling expenses.....	A202	28.30	1009	28.30		
20	10	15	Sundry Indians.....	Prizes (fair).....	A825	132.50			132.50	
21	11	13	Jno. B. Bryant.....	Beef:						
				Agency.....	A420	4,342.88	1100	4,342.88		
				School.....	A202	62.50	1101	62.50		
21	12	16	Sundry Indians.....	Wood:						
				Agency, 80 cords, at \$7.....	A420	560.00	1102	a 640.00		80.00
				School, 210 cords, at \$7.....	A202	1,470.00	1103	a 1,680.00		210.00
25	13	17	H. M. Zile.....	Well.....	202	115.00	2	125.00		10.00
26	14	11	A. M. Haines.....	Magazines, etc.....	828	20.00	1	25.00		5.00
26	15	18	Sundry Indians.....	Transportation supplies.....	A420	726.32	1105	726.32		
30	16	19	Pocock Co.....	Sleeping porches.....	A202	655.00	1109	630.00	25.00	
31	17		Sundry employees.....	July pay roll.....	A 12	500.00	1012	500.00		
					A 20	1,538.00	1096	1,538.00		
					A 22	585.00	1024	585.00		
					A 31	646.66	1036	660.00		13.34
					A 32	21.00	1048	21.00		
					A 35	160.00	1060	160.00		
					A200	1,270.00	1072	b 1,312.50		42.50
					A201	2,663.64	1097	b 2,050.00		
							1098	370.34		
							1099	243.30		
					A202	3,629.00	1084	b 3,530.00		50.00
							1108	149.00		
31	18		J. G. Brown.....	Traveling expenses, account Washington office.....	A 20	42.31			c 42.31	
31	19		Sundry Indians.....	Per capita payment.....	501	3,335.50			3,335.50	
					A825	13,340.00			13,340.00	

a Charges against encumbrance account is made at the rate of \$8 per cord, the price at which item was originally set up.
 b In preparing liquidation memoranda, it will be noted that the amount charged against encumbrances is arrived at by deducting the amount of salaries due and unpaid from the balance in the encumbrance account. Thus, under appropriation A202, a balance of \$105 (See Exhibit 71) remains to care for the payment of the salaries of seamstress, \$45, and gardener, \$60. The net result of the liquidation is a saving of \$50 due to a vacancy during the month of July in the position of hospital matron at \$600 per year.
 c Voucher paid by disbursing officer for another unit of the service. In such cases a claim will be submitted to the central office for a reimbursement of allotment.

5-340.

Voucher No. 2
MEMORANDUM.

VOUCHER FOR PURCHASES.

The United States,

Western Agency, Crownor, S. D., June 30., 1917

To C. M. Alvord, Dr.

(Give post-office address): Crownor, South Dakota.

DATE OF PURCHASE. 191 7	ITEMS.	AMOUNT.
June 28	2000 envelopes, 3 5/8 x 4 7/8 @ \$1.10	2 20
	2000 " 3 5/8 x 6 1/2 @ 1.78	3 56
	2 rms. 30# white paper, 20 x 25 @ 4.	8
TOTAL		\$ 13 76

APPROPRIATION		A	AMOUNT PAID	ENCUMBRANCE					ALLOTMENT ADJUSTMENT			
TITLE	SYMBOL			NO.	B	E	AMOUNT	F	C	OEBIT	B	CREDIT
<i>Miss Re.</i>												
<i>Cl. 4 Ag.</i>	<i>8-26</i>	✓	<i>13 76</i>	<i>3</i>	✓	<i>13 60</i>	✓		<i>16</i>			

APPROPRIATION LEDGER ENTRIES

A CREDIT "DISBURSING OFFICER'S CASH" B-DEBIT "ENCUMBRANCES" C-DEBIT "ALLOTMENTS" IN AMOUNT BY WHICH PAYMENT EXCEEDS ENCUMBRANCE.
D CREDIT "ALLOTMENTS" IN AMOUNT BY WHICH ENCUMBRANCE EXCEEDS PAYMENT.

ENCUMBRANCE RECORD ENTRIES

E-POST TO DEBIT OF DETAIL ENCUMBRANCE ACCOUNTS. F-ENTER TOTAL AMOUNT OF ENCUMBRANCE EXCEPT WHEN MAKING PARTIAL PAYMENTS. IN SUCH CASES, ACTUAL AMOUNT OF PAYMENT WILL BE ENTERED AND NO ADJUSTMENT MADE UNTIL FINAL PAYMENT.

Delivered at Crownor, South Dakota, on June 28, 1917.
Required for use in Agency office

Purchase made under order dated June 27, 1917 and under authority No. _____, dated _____, attached to original or to voucher No. _____ to account for _____ quarter, 191 _____, and in accordance with sections B (Letter.) and 2 of the methods stated on original. (Number.)

Certificate as to quantity and quality signed by Geo. E. Will, Storekeeper

Dated June 30, 1917

Paid by Check No. 7301, dated July 3, 1917, for \$ 13.76

on Treasurer of the United States, to order of claimant.

EXHIBITS 58 TO 75.

Abstract of encumbrance records.

NOTE.—In practice, the data hereon will appear on encumbrance documents which will be filed by appropriations. For reference purposes this abstract is introduced in lieu of such documents.

EXHIBIT 58.

Industrial work and care of timber, 1917. 22.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
1917.						
July 1	1004	Sundry employees.	Salaries—June..	\$	\$15.00	\$15.00
2			D. O. Vou. I.	15.00		.00

EXHIBIT 59.

Pay of Indian police, 1917. 31.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 1	1005	Sundry employees.	Salaries—June..		6.25	6.25
2			D. O. Vou. I.	6.25		.00

EXHIBIT 60.

Support of Sioux of different tribes, employees, etc., S. Dak., 1917. 200.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 1	1006	Sundry employees.	Salaries—June..		8.50	8.50
2			D. O. Vou. I.	8.50		.00

EXHIBIT 61.

Education Sioux Nation, S. Dak., 1917. 202.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 1	2	H. M. Zlle.....	Driving well per order June 20..		125.00	125.00
25			D.O.Vou.13.	125.00		.00
1	1002		Traveling expense, school.			56.30
27			T. R. 1903-4.			
			J. V. 15.....	4.00		52.30
1	1007	Sundry employees.	Salaries—June..			630.00
2			D. O. Vou. I.	600.00		30.00
			J. V. 18.....	30.00		.00

EXHIBIT 62.

Western Agency 3 per cent fund. 420.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 1	1001		Traveling expense, agency.		103.42	103.42
6			D. O. Vou. 3.	66.55		36.87
27			T. R. 1500-1-2			
			J. V. 15.....	26.85		10.02
1	1003		Irregular labor...		520.00	520.00
2			D.O.Vou. 1.	520.00		.00

EXHIBIT 63.

Surveying and allotting Indian reservations (reimbursable). A12.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 2	1012	Sundry employees.	Salaries—July, '17.		500.00	500.00
31			D.O.Vou.17.	500.00		.00
2	1013 to 1023	Sundry employees.	Salaries—August '17, to June, 1918. ^a		5,500.00	5,500.00
2	1106		Traveling expense, allotting agent.		100.00	100.00
7			Vou. 4.....			
27			T. R. 1804-5.	6.25		93.75
			J. V. 15.....	9.40		84.35

EXHIBIT 64.

Indian school and agency buildings, 1918. A20.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 2	1096		Irregular labor, const. supt.'s bungalow.		2,000.00	2,000.00
31			D.O.Vou.17.	1,538.00		462.00

EXHIBIT 65.

Industrial work and care of timber, 1918. A22.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
1917.						
July 2	1024	Sundry employees.	Salaries—July, '17.		\$585.00	\$585.00
31			D.O.Vou.17.	\$585.00		.00
2	1025 to 1035	Sundry employees.	Salaries—August, '17, to June, 1918. ^a		6,435.00	6,435.00

EXHIBIT 66.

Pay of Indian police, 1918. A31.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 2	1036	Sundry employees.	Salaries—July, '17.		660.00	660.00
31			D.O.Vou.17.	660.00		.00
2	1037 to 1047	Sundry employees.	Salaries—August, '17, to June, 1918. ^a		7,260.00	7,260.00

EXHIBIT 67.

Pay of judges, Indian courts, 1918. A32.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 2	1018	Sundry employees.	Salaries—July, '17.		21.00	21.00
31			D.O.Vou.17.	21.00		.00
2	1049 to 1059	Sundry employees.	Salaries—August, '17, to June, 1918. ^a		231.00	231.00

EXHIBIT 68.

Determining heirs of deceased Indian allottees, 1918. A35.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 2	1060	Sundry employees.	Salaries—July, '17.		160.00	160.00
31			D.O.Vou.17.	160.00		.00
2	1061 to 1071	Sundry employees.	Salaries—August, '17, to June, 1918. ^a		1,760.00	1,760.00

EXHIBIT 69.

Support of Sioux of different tribes, employees, etc., S. Dak., 1918. A200.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 2	1072	Sundry employees.	Salaries—July, '17.		1,400.00	1,400.00
13			Abolishment position asst. mechanic at \$300 effective 7/16/17			
31			D.O.Vou.17.	12.50		1,387.50
				1,312.50		75.00
2	1073 to 1083	Sundry employees.	Salaries—August, '17, to June, 1918. ^a		15,400.00	15,400.00
13			Abolishment position asst. mechanic at \$300.	275.00		15,125.00

EXHIBIT 70.

Support of Sioux of different tribes, subsistence and civilization, S. Dak., 1918. A201.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
July 28	10	Robert Curtis.	Auto tires.....		62.00	62.00
2	1008		Traveling expense, agency.		800.00	800.00
6			D. O. Vou. 3.	4.30		795.70
2	1097		Irregular labor—general.		13,000.00	13,000.00
31			D.O.Vou.17.	2,050.00		10,950.00

^a In practice, a separate account will be set up for each month.

EXHIBIT 70—Continued.

Support of Sioux of different tribes, subsistence and civilization, S. Dak., 1918. A201—Continued.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
1917.						
July 2	1098		Irregular labor—district 1.		\$1,000.00	\$1,000.00
31			D. O. Vou. 17.	\$370.34		629.66
2	1099		Irregular labor—district 2.		800.00	800.00
31			D. O. Vou. 17.	243.30		556.70
2	1108		Team mules transferred from Southern Agency.		500.00	500.00
31			J. V. 19.....	500.00		.00

EXHIBIT 71.

Education Sioux Nation, S. Dak., 1918. A202.

July 27	7	M. O. Fred....	Kindergarten supplies.	\$	\$42.31	\$42.31
2	1009		Travelling expense, Sch.		200.00	200.00
17			D. O. Vou. 9	28.30		171.70
2	1011	Peoples' Elec. Co.	Electric current. (estimate).		550.00	550.00
2	1084	Sundry employees.	Salaries—July...		3,635.00	3,635.00
31			D. O. Vou. 17.	3,530.00		105.00
2	1085 to 1095	Sundry employees.	Salaries—August, 1917, to June, 1918. ^a		39,985.00	39,985.00
30			Establishment position asst. cook@ \$300.00, effective 8/1/17. Promotion of matron from \$600 to \$660. ^a		275.00	40,260.00
					55.00	40,315.00
2	1101	Jno. B. Bryant	150,000 lbs. gross beef@ \$6.25 to \$7.50 (estimate).		10,500.00	10,500.00
21			D. O. Vou. 11.	62.50		10,437.50
2	1103	Indians.....	500 cords wood @ \$8.00—Boarding school.		4,000.00	4,000.00
21			D. O. Vou. 12.	1,680.00		2,320.00
2	1104	Indians.....	100 cords wood @ \$8.00—Day schools.		800.00	800.00
7	1110		Irregular labor..		500.00	500.00
31			D. O. Vou. 17.	149.00		351.00
7	1109	Pocock Co., Rockville, S. Dak.	Construction of sleeping porches.		630.00	630.00
30			D. O. Vou. 16.	630.00		.00

EXHIBIT 72.

Western Agency, 3 per cent fund. A420.

Date.	No.	In favor of—	Particulars.	Debit.	Credit.	Balance.
1917.						
July 25	8	J. O. Parks....	Gasoline.....	\$	\$8.25	\$8.25
28	9	J. V. Bond & Co.	Office supplies..		46.80	46.80
2	1010	Peoples' Elec. Co.	Electric current (agency) (estimate).		200.00	200.00
2	1100	Jno. B. Bryant.	300,000 lbs. gross beef@ \$6.25 to \$7.50 (estimate).		21,000.00	21,000.00
21			D. O. Vou. 11.	4,342.88		16,657.12
2	1102	Indians.....	200 cords wood@ \$3.00 (agency).		1,600.00	1,600.00
21			D. O. Vou. 12.	640.00		960.00
2	1105	Indians.....	Wagon transportation supplies.		5,000.00	5,000.00
26			D. O. Vou. 15.	726.32		4,273.68

EXHIBIT 73.

Indian moneys, proceeds of labor, Western Indians. A825.

July 0	5	Farm Machine Co.	1 XYZ hay press.	\$	\$190.00	\$190.00
30	11	Lee & Brentwood.	Cylinder oil.....		12.60	12.60
2	1107	Western S. D. Stockgrowers' Association.	Membership fees, etc.		405.00	405.00
11			D. O. Vou. 6.	405.00		.00

EXHIBIT 74.

Miscellaneous receipts, class 4, Agency. 826.

July 1	3	C. M. Alvord..	Envelopes and paper, ordered June 21.	\$	\$13.60	\$13.60
3			D. O. Vou. 2.	13.60		.00
1	4	Rudolph & Smith.	Plaster and lime ordered June 25.		14.40	14.40
26	6	Omaha Office Supply Co.	Rotary duplicator.		40.00	40.00
				14.40		.00

EXHIBIT 75.

Miscellaneous receipts, class 4, boarding school. 828.

June 14	1	A. M. Haines, Rochester, N. Y.	Magazines, etc...	\$	\$25.00	\$25.00
July 26			D. O. Vou. 14.	25.00		.00

^a In practice a separate account will be set up for each month. ^b Illustrating an error in setting up opening encumbrance. Should have been \$13.76.

EXHIBIT 76.

DEPARTMENT OF THE INTERIOR UNITED STATES INDIAN SERVICE		TRIAL BALANCE OF APPROPRIATION LEDGER												
UNIT 73		WESTERN AGENCY, S. D.				PERIOD ENDED				July 31, 1917.				
UNIT AND FUND SYMBOL	APPROPRIATION		WASH. J. V. NO.	TRANSACTION	TREASURY CASH		DISBURSING OFFICER'S CASH		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS	
	SYMBOL	TITLE			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
73 1	22	Industrial Work & Care of Timber, 1917.	C/D 842	SPECIAL BALANCE	40		68			93			15	
				FIELD TRANSACTIONS				15				15		
				WASHINGTON TRANSACTIONS	53	93		53	93					
				CLOSING BALANCE										
73 1	31	Pay of Indian Police, 1917.	C/D 842	SPECIAL BALANCE			40			33 75			6 25	
				FIELD TRANSACTIONS				6 25				6 25		
				WASHINGTON TRANSACTIONS	33 75	33 75		33 75	33 75					
				CLOSING BALANCE										
73 1	200	Suppt. Sioux of Diff. Tribes, Emps. etc., S.D., 1917.	C/D 842	SPECIAL BALANCE			120			111 50			8 50	
				FIELD TRANSACTIONS				8 50				8 50		
				WASHINGTON TRANSACTIONS	111 50	111 50		111 50	111 50					
				CLOSING BALANCE										
73 1	202	Education Sioux Nation, S.D., 1917.	C/D 842	SPECIAL BALANCE	250		1467 90			906 60			811 30	
				FIELD TRANSACTIONS				715		10	725			
				WASHINGTON TRANSACTIONS	700 60	950 60		700 50	916 60			34		
				CLOSING BALANCE				52 30			52 30			
73 1	420	Western Agency 3% Fund.	982	SPECIAL BALANCE	342 50		2142 67			1861 75			623 42	
				FIELD TRANSACTIONS				498 45		88 10	586 55			
				WASHINGTON TRANSACTIONS		26 85		1644 22	1644 22			26 85		
				CLOSING BALANCE		315 65			305 63			10 02		
73 1	825	Indian Mon- eys, Fro. of Labor, Western Inds	986	SPECIAL BALANCE	89		3067 40			3156 40				
				FIELD TRANSACTIONS										
				WASHINGTON TRANSACTIONS					3067 40	3067 40				
				CLOSING BALANCE		89			89					
73 1	A 12	Surveying & Allotting Ind. Reserves (Rsimb)	262	SPECIAL BALANCE										
				FIELD TRANSACTIONS					506 25	6100		506 25	6100	
				WASHINGTON TRANSACTIONS	15000	4009 40	4000			15000		9 40		
				CLOSING BALANCE		10790 60		3493 75	8900		5584 35			
73 1	A 20	Indian School and Agency Buildings, 1918	262	SPECIAL BALANCE										
				FIELD TRANSACTIONS				1580 31	2042 31		1538	2000		
				WASHINGTON TRANSACTIONS	8000	3300	3300			8000				
				CLOSING BALANCE		4700		1719 69	5957 69		462			
73 1	A 22	Industrial Work & Care of Timber, 1917.	262	SPECIAL BALANCE										
				FIELD TRANSACTIONS				585	7020		585	7020		
				WASHINGTON TRANSACTIONS	7800	1500	1500			7800				
				CLOSING BALANCE		6300		915	780		6435			
73 1	A 31	Pay of Indian Police, 1918.	262	SPECIAL BALANCE										
				FIELD TRANSACTIONS				646 66	7920		13 34	660	7920	
				WASHINGTON TRANSACTIONS	7920	2000	2000			7920				
				CLOSING BALANCE		5920		1353 34	13 34		7260			

EXHIBIT 76b.

DEPARTMENT OF THE INTERIOR UNITED STATES INDIAN SERVICE		TRIAL BALANCE OF APPROPRIATION LEDGER										PERIOD ENDED July 31, 1917.				
UNIT 73		WESTERN AGENCY, S. D.														
UNIT AND REPORT NO.	APPROPRIATION		WASH. J. V. NO.	TRANSACTION	TREASURY CASH		DISBURSING OFFICER'S CASH		ALLOTMENTS		ENCUMBRANCES		UNAVAILABLE FUNDS			
	SYMBOL	TITLE			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT		
73	826	Misc. Receipts, Class 4, Agency.		OPENING BALANCE			462	76			454	76		28		
				FIELD TRANSACTIONS			101		29	41	41	41	101	28	40	
				WASHINGTON TRANSACTIONS												
				CLOSING BALANCE				554	35	514	35		40			
73	828	Misc. Receipts, Class 4, Bdg. School.	C/D 842	OPENING BALANCE			340	80			315	80		25		
				FIELD TRANSACTIONS			1315	91	32	50	12	50	1320	91	25	
				WASHINGTON TRANSACTIONS				420		420						
				CLOSING BALANCE				1204	21	1204	21					
73	830	Misc. Receipts, Class 5		OPENING BALANCE			2	50			2	50				
				FIELD TRANSACTIONS												
				WASHINGTON TRANSACTIONS												
				CLOSING BALANCE				2	50	2	50					
73	1200-1205	Indiv. Ind. Moneys and Spec. Dep. (All a/c's)		OPENING BALANCE			69634	54						69634	54	
				FIELD TRANSACTIONS			5097	50	11387	43				11387	43	
				WASHINGTON TRANSACTIONS												
				CLOSING BALANCE				63344	61					63344	61	
73		TOTAL ALL APPROPRIATIONS		OPENING BALANCE	721	50	77364	07			6933	56	1517	47	69634	54
				FIELD TRANSACTIONS			19146	05	48817	95	164739	43	2207	10	21326	49
				WASHINGTON TRANSACTIONS			85341	62	14982	24	6286	47	228447	50	570	25
				CLOSING BALANCE	286010	85	67066	72	98051	55	66562	26	127469	69	63685	23
SUMMARY OF DISBURSING OFFICER'S TRANSACTIONS							ANALYSIS OF DISBURSING OFFICER'S CASH									
BALANCE AT BEGINNING OF PERIOD.							CASH ON HAND PER CASH BOOK.									
RECEIPTS:							DEPOSITED WITH TREASURER OF THE UNITED STATES.									
COLLECTION VOUCHERS, THIS UNIT:							Western National Bank									
PER CASH BOOK.																
INTEREST ON OFFICIAL ACCOUNTS.																
COLLECTION VOUCHERS, OTHER UNITS PER CASH BOOK.																
OTHER, INCLUDING I. M., TREASURY ADVANCES, TRANSFERS, ETC.																
DISBURSEMENTS:							TOTAL,									
DISBURSEMENT VOUCHERS, THIS UNIT.							CERTIFIED CORRECT:									
DISBURSEMENT VOUCHERS, OTHER UNITS.							August 3, 1917.									
OTHER, INCLUDING I. M., DEPOSITS, TRANSFERS, ETC.							Superintendent									
BALANCE AT CLOSE OF PERIOD.																

EXHIBIT 77.

REPORT OF UNLIQUIDATED ENCUMBRANCES

APPROPRIATION TITLE Western Agency 3% Fund SYMBOL A 420

UNIT NAME Western Agency NO. 73

NO.	DATE	PURPOSE	BRANCH OF SERVICE (AGENCY, SCHOOL, POLICE, ETC.)	AMOUNT	
				ORIGINAL	UNLIQUIDATED
8	7 25 17	Gasoline	Agency	8 25	8 25
9	7 28 17	Office supplies	"	46 80	46 80
1010	7 2 17	Electric current	"	200	200
1100	7 2 17	Gross beef	Indians	21,000	16,657 12
1102	7 2 17	Wood	Agency	1,600	960
1105	7 2 17	Wagon transportation supplies	Ag. & Sch.	5,000	4,273 68
		TOTAL,			22,145 85

PERIOD ENDED July 31, 1917.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

NO. 9

PURCHASE ORDER

WESTERN AGENCY,
CROWNOYR, South Dakota,

July 28 1917

Messrs. J. V. Bond & Co.,
1187 Main St.,
Omaha, Nebraska.

PLEASE DELIVER IMMEDIATELY FOR Western Agency office
(AGENT, BOND, PRICE ETC.)

THE ARTICLES DESCRIBED BELOW

AS PER YOUR BID DATED <u>July 21, 1917</u>		YOUR CONTRACT NO. _____ DATED _____		THE ARTICLES DESCRIBED BELOW	
ITEM NO.	QUANTITY	UNIT	ARTICLES OR SERVICES	UNIT PRICE	AMOUNT
1	1	dz	Hones, small, desk	1 40	1 40
2	8	ea	Binders, loose leaf, ring, bound in full canvas, 11 x 8 1/2, binding on 11 inch side	1 50	12
3	10	ea	Desk trays, quartered oak, 9 3/4 x 12 x 2 1/2	62	6 20
4	2	ea	Letter-size section, 2 drawers wide by 1 drawer high, quartered oak, catalogue No. 4671	13 60	27 20
TOTAL,					46 80

SHIPPING INSTRUCTIONS: via Western R.R., prepaid. Mark packages:
"Chas. Thomas, Supt., Crownoyr, South Dakota -- For Agency. Order No. 9"

TO BE DELIVERED F. O. B. Crownoyr, South Dakota.

Chas Thomas
SUPERINTENDENT.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

NO. 9

PURCHASE ORDER

WESTERN AGENCY,
CROWNOYR, South Dakota,

July 28 1917

Messrs. J. V. Bond & Co.,
1187 Main St.,
Omaha, Nebraska.

PLEASE DELIVER IMMEDIATELY FOR Western Agency office
(AGENT, BOND, PRICE ETC.)

THE ARTICLES DESCRIBED BELOW

AS PER YOUR BID DATED <u>July 21, 1917</u>		YOUR CONTRACT NO. _____ DATED _____		THE ARTICLES DESCRIBED BELOW	
ITEM NO.	QUANTITY	UNIT	ARTICLES OR SERVICES	UNIT PRICE	AMOUNT
1	1	dz	Hones, small, desk	1 40	1 40
2	8	ea	Binders, loose leaf, ring, bound in full canvas, 11 x 8 1/2, binding on 11-inch side	1 50	12
3	10	ea	Desk trays, quartered oak, 9 3/4 x 12 x 2 1/2	62	6 20
4	2	ea	Letter-size section, 2 drawers wide by 1 drawer high, quartered oak, catalogue No. 4671	13 60	27 20
TOTAL,					46 80

SHIPPING INSTRUCTIONS: via Western R.R., prepaid. Mark packages:
"Chas. Thomas, Supt., Crownoyr, South Dakota -- For Agency. Order No. 9"

TO BE DELIVERED F. O. B. Crownoyr, South Dakota.

Western Agency J. V. Bond
APPROPRIATION LEDGER ENTRIES:
ALLOTMENT NO. _____
B - CREDIT - ENCUMBRANCES

EXHIBIT 80.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

ENCUMBRANCE NO. 1072

MISCELLANEOUS ENCUMBRANCE RECORD AND JOURNAL VOUCHER

APPROPRIATION TITLE: *Supp of dress re Employees ad. 1918* SYMBOL: *A 700*

IN FAVOR OF: *Laundry Employees*

FOR: *Balance, July 1917*

CONTRACT NO. _____ DATE: _____ 19__

LIQUIDATIONS		ORIGINAL ENTRIES				BALANCE
J. V. NO.	DEBIT	DATE	PARTICULARS	DEBIT	CREDIT	
17	1312.50	1917	Jul 2 Credit 60000		1400	1400
		13	" " " " 60000	1750		1387.50
						75

APPROPRIATION LEDGER ENTRIES:
A - DEBIT "ENCUMBRANCES"
B - CREDIT "ALLOTMENTS"
C - DEBIT "ALLOTMENTS"
D - CREDIT "ENCUMBRANCES"

EXHIBIT 81.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

ENCUMBRANCE NO. 1073-83

MISCELLANEOUS ENCUMBRANCE RECORD AND JOURNAL VOUCHER

APPROPRIATION TITLE: *Supp of dress re Employees ad. 1918* SYMBOL: *A 700*

IN FAVOR OF: *Laundry Employees*

FOR: *Balance August 1917 - June 1918*

CONTRACT NO. _____ DATE: _____ 19__

LIQUIDATIONS		ORIGINAL ENTRIES				BALANCE
J. V. NO.	DEBIT	DATE	PARTICULARS	DEBIT	CREDIT	
		1917	Jul 2 Credit 60000		1400	1400
		13	" " " " 60000	1750		1512.6

APPROPRIATION LEDGER ENTRIES:
A - DEBIT "ENCUMBRANCES"
B - CREDIT "ALLOTMENTS"
C - DEBIT "ALLOTMENTS"
D - CREDIT "ENCUMBRANCES"

* In practice a separate account will be set up for each month. (See Exhibit 80.)

EXHIBIT 82.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

ENCUMBRANCE NO. 1106

MISCELLANEOUS ENCUMBRANCE RECORD AND JOURNAL VOUCHER

APPROPRIATION TITLE Surveying & Allotting Ind Resrvs (Reimb) SYMBOL A-12

IN FAVOR OF Travel Expense

CONTRACT NO. _____ DATED _____ 19__

LIQUIDATIONS		ORIGINAL ENTRIES				BALANCE			
S. N. NO.	DEBIT	DATE	PARTICULARS	A	B	C	D	CREDIT	
4	6.00	July 7				✓		10.00	10.00
15	0.00		DR 1801-5					12.70	12.70
								14.36	14.36

APPROPRIATION LEDGER ENTRIES:
A - DEBIT "ENCUMBRANCES"
B - CREDIT "ALLOTMENTS"
C - DEBIT "ALLOTMENTS"
D - CREDIT "ENCUMBRANCES"

EXHIBIT 83.

MEMORANDUM
OF
TRANSPORTATION REQUESTS ISSUED AGAINST ENCUMBRANCE NO. 1106
"Surveying and Allotting Indian Reservations (Reimb) Symbol A-12"

NO.	DATE	FROM -	TO -	AMOUNT
1504	1917	Boissac	Boissac	4.70
1505	1917	Boissac	Boissac	4.70

EXHIBIT 84.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

DR.

CASH

CR.

DATE	NUMBERS OF OFFICIAL RECEIPTS AND OF CHECKS DRAWN FOR CASH	COLLECTION VOUCHERS	SPECIAL DEPOSITS I. I. M AND SUNDRY ITEMS	PUPILS' CASHIER	TOTAL	DATE	PAID TO PUPILS OR DEPOSITED TO OFFICIAL CREDIT WITH	TOTAL	PUPILS' CASHIER
1917						1917			
Jul 1	Balance		78429		78429	Jul 2	Meeting Has 1st	820.50	
2	1-2	10487			10487	3	Do	3339.50	
	Co #7302			200	200	6	"	2842	
3	3-4	333710			333710	9	"	329987	
5	5-6	774			774	24	"	125	
6	7-10	1430	2865		286430	28	"	200	
9	11-13	119837	216250		336087	31	"	8703	
10	14	15			15		Laundry Pupils	187.50	187.50
11	15	230			230		Balance	40410	200
17	16-17	1750			1750				
18	18	250			250				
20	19	18			18				
26	20-21	750	80		8750				
27	22-23	3250			3250				
28	24	160			160				
31	Transfers	6250	6250						
	25-28	872650			872650				
	Co #7318			187.50	187.50				
		1370668	581929	387.50	1991347			1991347	387.50
Aug 1	Balance		20410	200	40410				

*Red ink (deduct)

EXHIBIT 85.

REMITTANCE REGISTER		DATE		DRAWN BY		IN FAVOR OF		INCURRED BY		DRAWN ON		AMOUNT	
877	6/26/17	J. L. Davis	Charles Thomas	J. G. Moore	W. B. Brown	12.00							
164	6/19/17	M. O. Zimmerman	J. G. Moore			13.76							
384	6/20/17	George C. Clegg	John Thomas, Jr.			6.48							
526	6/28/17	W. B. Brown	W. B. Brown			32.45							
	6/28/17	J. G. Moore	Charles Thomas			5.00							
3076	6/30/17	John Thomas, Jr.				12.00							
78	7/2/17	Emma G. Brown				97.37							
						3.50							
						170.60							

DATE July 2 1917
 DEPOSITED BY Charles Thomas
 WITH Western Nat. Bank

CHECK BOOK

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

CHECK REGISTER

FOLIO NO. 42

BANK: Western National

DEPOSITS			BALANCE	CHECK		PAYEE	VOL. NO.	✓	AMOUNT	PAID
DATE 1917	PARTICULARS	AMOUNT		NUMBER	DATE 1917					
Jul. 1	Balance		3031936	42 50	Jul 7	Treasurer U.S. (Transfer)		✓	3900	✓
2		870.50		1	11	Do		✓	2000	✓
3		333550		2	16	Stockgrower Nat. Bank (Trans)			379912	✓
6		2842		3	31	Dundee, Indians, Lease Cont ^d			734231	
9		324987		4		National Bank of Montana			1027062	
24		125		5						
28		200		6						
31		870.3		7						
	Interest, J. 12	34062	2307380	8						
				9						
				10						
				11						
				12						
				13						
				14						
				15						
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				43						
				44						
				45						
				46						
				47						
				48						
				49						
				50						

*In practice, a separate check will be drawn in favor of each individual
 Illustrating right-hand page of folio from check register,
 Western National Bank.

EXHIBIT 87.

DEPOSITS			BALANCE	CHECK		PAYEE	YOU. NO.	DISBURSEMENT VOUCHERS THIS UNIT	DISBURSEMENT VOUCHERS OTHER UNITS	OTHER CHECKS
PARTICULARS	AMOUNT	NUMBER		DATE						
171										
Jul 1	Balance		4626.47	730	0	Jul 2				
6	M ^o 1 st	481.30		1		3	1	1261.65		
7	Motion P. B.	39.00		2		3	2	137.64		
11	Do	70.00		3		6	3	70.85		
26	M ^o + 892	176.00		4		7	4	62.21		20.00
				5		8	5	12.50		
				6		12	6	40.00		
				7		13	7	12.50		
				8		14	8	12.50		
				9		17	9	28.50		
				10		20	10	132.50		
				11		21	11	420.38		
				12		22	12	203.00		
				13		23	13	11.50		
				14		26	14	2.00		
				15		28	15	72.32		
				16		30	16	6.50		
				17		31	17	1121.30		
				18			18			187.50
			7457.66	19			19	1667.50	42.31	
				20			20	372.50	44.51	367.00
				1						
				2						
				3						
				4						
				5						
				6						
				7						
				8						
				9						
				10						
				11						
				12						
				13						
				14						
				15						
				16						
				17						
				18						
				19						
				20						

*In practice, a separate check will be drawn in favor of each individual
 Illustrating left-hand page of folio from check register,
 U.S. TREASURY

EXHIBITS 88, 89, 90.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

INDIVIDUAL INDIAN CHECK REGISTER

BANK OF *City Trust Company, Coconos, A.C.*

FOLIO NO. *31*

DEBITS		BALANCE	CHECK NUMBER	CHECK DATE	AUTHORITY	IN FAVOR OF	FOR	CHARGE ACCOUNT OF NAME	NO.	AMOUNT	TOTAL
DATE	PARTICULARS										
<i>Jul 13 1917</i>	<i>Balance</i>										
		<i>4396.189</i>	<i>31.00</i>	<i>Jul 7 1917</i>		<i>Miss Mary Kard</i>	<i>Spurting Springs</i>	<i>Miss Mary Kard</i>	<i>1</i>	<i>70</i>	
			<i>1</i>			<i>Coconos Mts Co.</i>	<i>Saddle</i>	<i>Coconos</i>	<i>3</i>	<i>425</i>	
			<i>2</i>	<i>9</i>		<i>Chas. Rogers, Dept. Repert, Ex. Chas. Rogers</i>	<i>James East</i>	<i>James East</i>	<i>5</i>	<i>125</i>	
		<i>4683.171</i>	<i>3</i>	<i>20</i>		<i>James East</i>	<i>James East</i>	<i>James East</i>	<i>9</i>	<i>70</i>	<i>180</i>
			<i>4</i>								
			<i>5</i>								
			<i>6</i>								
			<i>7</i>								

Ex. 88.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

INDIVIDUAL INDIAN CHECK REGISTER

BANK OF *Rockwell South Dakota*

FOLIO NO. *47*

DEBITS		BALANCE	CHECK NUMBER	CHECK DATE	AUTHORITY	IN FAVOR OF	FOR	CHARGE ACCOUNT OF NAME	NO.	AMOUNT	TOTAL
DATE	PARTICULARS										
<i>Jul 13 1917</i>	<i>Balance</i>										
		<i>10789.49</i>	<i>42.00</i>	<i>Jul 2 1917</i>		<i>James Young</i>	<i>Black</i>	<i>James Young</i>	<i>102</i>	<i>60</i>	
			<i>1</i>			<i>Miss Co.</i>	<i>Co. as Substituted</i>	<i>Co. as Substituted</i>	<i>105</i>	<i>328</i>	
			<i>2</i>			<i>Miss Co.</i>	<i>Appon</i>	<i>Chas. Mary Chape</i>	<i>107</i>	<i>60</i>	
		<i>10926.87</i>	<i>3</i>	<i>13</i>		<i>City Trust Co.</i>	<i>Trust of funds</i>	<i>City Co. as Trust</i>	<i>106</i>	<i>2119.83</i>	<i>23762</i>
			<i>4</i>								
			<i>5</i>								
			<i>6</i>								
			<i>7</i>								

Ex. 89.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

INDIVIDUAL INDIAN CHECK REGISTER

BANK OF *Steckroves National*

FOLIO NO. *76*

DEBITS		BALANCE	CHECK NUMBER	CHECK DATE	AUTHORITY	IN FAVOR OF	FOR	CHARGE ACCOUNT OF NAME	NO.	AMOUNT	TOTAL
DATE	PARTICULARS										
<i>Jul 16 1917</i>	<i>Balance</i>										
		<i>11749.41</i>	<i>26.00</i>	<i>Jul 2 1917</i>		<i>Amie's Coconos Mts</i>	<i>Amie's Coconos Mts</i>	<i>Amie's Coconos Mts</i>	<i>201</i>	<i>70</i>	
			<i>1</i>			<i>Miss up Coconos</i>	<i>Miss up Coconos</i>	<i>Miss up Coconos</i>	<i>202</i>	<i>75</i>	
		<i>14037.81</i>	<i>2</i>	<i>27</i>		<i>James etc</i>	<i>James etc</i>	<i>Alfred Youngman Trust</i>	<i>206</i>	<i>1250</i>	<i>1995</i>
			<i>3</i>								
			<i>4</i>								
			<i>5</i>								
			<i>6</i>								

Ex. 90.

EXHIBITS 91, 92.

FOLD NO. 37

INDIVIDUAL INDIAN CHECK REGISTER

CITIZENS NATIONAL BANK OF CARVILLE, SOUTH DAKOTA

DEPARTMENT OF THE INTERIOR UNITED STATES INDIAN SERVICE		DEPOSITS		BALANCE	CHECK NUMBER	DATE	IN FAVOR OF	FOR	CHARGE ACCOUNT OF	AMOUNT	TOTAL
DATE	PARTICULARS	AMOUNT	NUMBER			1917			NAME		
Jan 1	Balance		37 00	1691153	1	Jan 17	J. B. Brown	Team Harness	Mary Jackson	3.50	
			2				James Brown	Allowance	James Brown	2.00	
			3	1499953			Geo Apple	clothing	Geo Apple	1.50	
			4				J. G. Hood		Apple Iron Shell	4.22	451.77
			5								
			6								
			7								

Ex. 91.

FOLD NO. 16

INDIVIDUAL INDIAN CHECK REGISTER

FIRST NATIONAL BANK OF DETROIT, SOUTH DAKOTA

DEPARTMENT OF THE INTERIOR UNITED STATES INDIAN SERVICE		DEPOSITS		BALANCE	CHECK NUMBER	DATE	IN FAVOR OF	FOR	CHARGE ACCOUNT OF	AMOUNT	TOTAL
DATE	PARTICULARS	AMOUNT	NUMBER			1917			NAME		
Jan 1	Balance		16 00	1491116	1	Jan 6	Allen Goodell	Horse	Bess Shield	1.25	
			2	1499611			Dr. Matthews, D.D.S.	Drugs of Good	John White Horse	1.80	31.05
			3								
			4								
			5								
			6								
			7								

Ex. 92.

EXHIBIT 93.

INDIVIDUAL INDIAN CHECK REGISTER

FOLD NO. _____

BANK OF _____

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

DEPOSITS		BALANCE	CHECK NUMBER	DATE	IN FAVOR OF	FOR	CHARGE ACCOUNT OF NAME	NO.	AMOUNT	TOTAL
DATE	PARTICULARS										AMOUNT
1			50							
2			1							
3			2							
4			3							
5			4							
6			5							
7			6							
8			7							
9			8							
10			9							
11			00							
12			1							
13			2							
14			3							
15			4							
16			5							
17			6							
18			7							
19			8							
20			9							
21			00							
22			1							
23			2							
24			3							
25			4							
26			5							
27			6							
28			7							
29			8							
30			9							
31			00							
32			1							
33			2							
34			3							
35			4							
36			5							
37			6							
38			7							
39			8							
40			9							
41			00							
42			1							
43			2							
44			3							
45			4							
46			5							
47			6							
48			7							
49			8							
50			9							
51			00							
52			1							
53			2							
54			3							
55			4							
56			5							
57			6							
58			7							
59			8							
60			9							
61			00							
62			1							
63			2							
64			3							
65			4							
66			5							
67			6							
68			7							
69			8							
70			9							
71			00							
72			1							
73			2							
74			3							
75			4							
76			5							
77			6							
78			7							
79			8							
80			9							
81			00							
82			1							
83			2							
84			3							
85			4							
86			5							
87			6							
88			7							
89			8							
90			9							
91			00							
92			1							
93			2							
94			3							
95			4							
96			5							
97			6							
98			7							
99			8							
100			9							

EXHIBIT 94.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

ACCOUNT NO. 5

ACCOUNT OF *James Byckman*

DEPOSITED IN *City Trust Co.* BANK OF *Brownsville, TX*

MEMORANDA	AUTHORITIES				TRANSACTIONS			
	NUMBER	AMOUNT	DATE CKE. PD	DATE	CHECK NUMBER	CHECKS	DEPOSITS	BALANCE
				<i>July 1 1917</i>				<i>3977.74</i>
				<i>7 31 13</i>		<i>6750</i>		<i>3302.74</i>
				<i>13</i>			<i>706.61</i>	<i>1041.38</i>

BINDING MARGIN

EXHIBITS 95, 96.

REGISTER OF				GUARANTY DEPOSITS					
ITEM NO.	DATE RECEIVED	NUMBER OF INSTRUMENT	DATE OF INSTRUMENT	DRAWN BY	IN FAVOR OF	INDURED BY	AMOUNT	DATE RETURNED	RECEIPT NUMBERS AND SIGNATURE OF PERSON RECEIVING RETURN
1	7 9 17	624	6 27 17	<i>Chas. W. B. Kelly</i>	<i>Chas. Thomas</i>	<i>Chas. Thomas</i>	200	7 9 17	<i>Receipt No. 1</i>
2	7 9 17	631	7 3 17	<i>James W. B. Kelly</i>	<i>Chas. Thomas</i>	<i>Chas. Thomas</i>	196.50	7 9 17	<i>Chas. Thomas</i>
3	7 9 17	182	7 4 17	<i>Chas. W. B. Kelly</i>	<i>Chas. Thomas</i>	<i>Chas. Thomas</i>	172	7 9 17	<i>Chas. Thomas</i>
4	7 9 17	476	7 7 17	<i>Chas. W. B. Kelly</i>	<i>Chas. Thomas</i>	<i>Chas. Thomas</i>	200	7 9 17	<i>Receipt No. 2</i>

RECEIPT FOR RETURNED DEPOSIT

No. 1

July 13, 1917

I, Chas. Thomas, Disbursing Officer,
Chicago, Ill., Disbursing Dollars

Received of Chas. Thomas
for Two Hundred Dollars

which accompanied my bid on Statement of Work
for ANNAPOLIS ANNAPOLIS ANNAPOLIS

opened July 9, 1917

Ex. 96.

EX. 95.

EXHIBIT 98.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF FREIGHT & TRANSPORTATION PAYABLE

REGISTER NO. 2

UNIT: Western Agency *as of June 30 1917*

TRANSP. REVENUE NO.	SL. NO.	DESCRIPTION	FROM	TO	OPERATING EXPENSES	OTHER ACCOUNTS
					SUB. NO.	RECAP NO.
					AMOUNT	AMOUNT
1800		Rockville	Crownor			
1801		Crownor	Chicago			1480
1802		Chicago	Chicago			1450
1903		Crownor	Beavertown			
1904		Beavertown	Crownor			
	13286	Promont	"			850
	12375	Omaha	"			1310
	11487	Rockville	"			860
	11476	Wisconsin	"			675
	2782	Smithdale	"			470
	2276	Smithdale	"			380
	12787	Sierra	"			275
TOTAL						79

SUMMARY		RECAP NO.	DEBIT AMOUNT	CREDIT AMOUNT
Surplus		2910	79	
Freight and Transportation Payable		1618		79

EXHIBIT 97.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF SALARIES & WAGES EARNED

REGISTER NO. 1

UNIT: Western Agency *as of June 30 1917*

NAME OR NUMBER OF TIME BOOK	COOT ACCT.	AMOUNT	NAME OR NUMBER OF TIME BOOK	COOT ACCT.	AMOUNT
Stone Book No. 1					
Carpenters		125			
Masons		18			
Maons		40			
Masons		150			
Drivers		4580			
Labarons		860			
"		750			
"		4			
	451.90				
Stone Book # 2					
Farmlers		15			
Indians		625			
Interpreters		850			
	2975				
Stone Book # 3					
Waglers		600			
Baker		30			
	630				
TOTAL		1091.65	TOTAL		

SUMMARY		RECAP NO.	DEBIT	CREDIT
Surplus		29A	1091.65	
Salaries and Wages Payable		1518		1091.65

EXHIBIT 99.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER NO. 3
REGISTER OF BILLS RECEIVED

UNIT. *Western Agency* *Ac of Summ June 30 1917*

BILL NO.	NAME OF CREDITOR	STORES		OPERATING EXPENSE		OTHER ACCOUNTS	
		AMOUNT	COST AMT. INC.	AMOUNT	RECAP. NO.	AMOUNT	RECAP. NO.
1	Dudolph Smith					1440	
2	B. M. Adams					1376	
3	Charles Thomas					70	
TOTAL						2886	

SUMMARY	RECAP NO.	DEBIT	SUMMARY	RECAP NO.	CREDIT
<i>Surplus</i>	2921	9816	<i>Sundry Acct. Pay</i>	173	9816

EXHIBIT 100.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER NO. 4
REGISTER OF BILLS RENDERED

UNIT. *Western Agency* *Ac of June 30 1917*

BILL NO.	NAME OF DEBTOR	OPERATING INCOME		OTHER INCOME		OTHER CREDITS	
		ADJT. NO.	AMOUNT	ADJT. NO.	AMOUNT	RECAP. NO.	AMOUNT
82	Stall, August & Co						110.87
83	Emma Gelder						750
84	Smith & Hild C.						333.58
88	Wm. Spurgeon						160
92	Chas. Thomas						266
93	Robert Adams						870
94	Wm. Wallace						260
95	Nancy Allison						1170
TOTAL							3466.01

SUMMARY	RECAP NO.	DEBIT	SUMMARY	RECAP NO.	CREDIT
<i>Accounts Receivable</i>	941	3466.01	<i>Surplus</i>	2921	3466.01

EXHIBIT 102.

STORES

DATE	DESCRIPTION	AMOUNT	BALANCE
	Apple's Acid		
	Can Cornel - #2 Sugar		
	Coffee green		
	Blankets store single - Jan 68 & 69 each		
	Scissors, buttonable		
	Ham - smoked, sugar cured		

EXHIBIT 101.

REGISTER NO. 12

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF MISCELLANEOUS TRANSACTIONS

UNITED STATES INDIAN SERVICE
Western Agency
as of *June 30* 1917

DESCRIPTION	FISCAL YR.	REC'D NO.	COST ACCT.	AMOUNT
Inventories June 30, 1917, per cards on file as follows:				
Unappraised Tribal Domain Land and Improvement	10	2913		1-
Buildings and Plant	20	2913		28,600-
Equipment	30	2913		13,500-
Other Stock	40	2913		13,747.55
	50	2913		37,600-
Unappraised Tribal Domain Land and Improvement	10	2913		1-
Building and Plant	11	2913		12,100-
Equipment	12	2913		7,250-
Other Stock	13	2913		9,805-
	14	2913		19,500-
Other Products	6	2913		23,577.26
Freight and Handling Charges	8	2913		870.00
	7	2913		1,880-
TOTAL		2913		161,784.31

SUMMARY	REC'D NO.	DEBIT	CREDIT
Summaries (as above)			161,784.31
Surplus	2913		16,784.31

EXHIBIT 104.

RECAPITULATION OF REGISTERS

WEST. Western Agency as of month June 30 1917

RE-CAP NO.	NAME OF ACCOUNT	TRANSACTIONS THIS MONTH		BALANCES FORMER MONTH		BALANCES TO DATE	
		DEBIT (A)	CREDIT (B)	DEBIT (C)	CREDIT (D)	DEBIT (E)	CREDIT (F)
1	U. S. UNAPPRAISED PUBLIC DOMAIN	12	1000				1000
2	U. S. LAND AND IMPROVEMENTS	12	28600				28600
2	U. S. BUILDINGS AND PLANT	12	13500				13500
4	U. S. EQUIPMENT	12	13147.55				13147.55
5	U. S. LIVE STOCK	12	37600				37600
6	STORES	12	23527.26				23527.26
7	FREIGHT AND HANDLING	12	1882				1882
8	LOCAL PRODUCTS	12	87050				87050
9	ACCOUNTS RECEIVABLE	11	346601				346601
10	UNAPPRAISED TRIBAL DOMAIN	12	1				1
11	TRIBAL LAND AND IMPROVEMENTS	12	12100				12100
12	TRIBAL BUILDINGS AND PLANT	12	7250				7250
13	TRIBAL EQUIPMENT	12	3805				3805
14	TRIBAL LIVE STOCK	12	19500				19500
15	SALARIES AND WAGES PAYABLE			1	109165		109165
16	FREIGHT AND TRANSPORTATION PAYABLE			2	79		79
17	SUNDRY ACCOUNTS PAYABLE			3	9816		9816
18	COLLECTION VOUCHERS						
19	DISBURSEMENT VOUCHERS						
20	TRANSFER VOUCHERS ISSUED						
21	TRANSFER VOUCHERS RECEIVED						
22	OPERATING EXPENSE						
23	OPERATING INCOME						
24	OTHER INCOME						
25	CONTINGENCIES AND LOSSES						
26	PER CAPITA, PRO RATA, AND OTHER PAYMENTS TO INDIANS						
27	PRIOR YEAR EXPENSE						
28	PRIOR YEAR INCOME						
29	SURPLUS	1	109165	2	79	3	9816
TOTALS		114611.13	166519.13			146250.32	166350.32

Prepared by: J. K. Brewell

Approved: John Thomas

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER NO. 1

REGISTER OF SALARIES & WAGES EARNED

UNIT, Western Agency

MONTH, July 1917

NAME OR NUMBER OF TIME BOOK	COST ACCT.	AMOUNT	NAME OR NUMBER OF TIME BOOK	COST ACCT.	AMOUNT
<i>Time Book #1.</i>	101 ✓	935	<i>Brought forward</i>	—	7017 66
	301 ✓	55			
	401 ✓	292 66	<i>Time Book No. 3</i>	2601 ✓	85
	3301 ✓	408		3001 ✓	70
	701 ✓	250		3101 ✓	180
	901 ✓	182 5		3401 ✓	60
	1001 ✓	100		3601 ✓	150
	1101 ✓	45		2502 ✓	1262
	1201 ✓	200		2602 ✓	530 42
	102 ✓	100		2701 ✓	131
	202 ✓	322		2802 ✓	500
	302 ✓	30		2902 ✓	716
<i>Time Book No. 2.</i>	1301 ✓	45		3002 ✓	73 42
	1401 ✓	150		3202 ✓	87
	1501 ✓	45		3702 ✓	250 80
	1601 ✓	145		801 ✓	80
	1801 ✓	120			
	1901 ✓	262			
	2101 ✓	260			
	2201 ✓	505			
	2301 ✓	550			
	2401 ✓	25			
	1502 ✓	42			
	1602 ✓	10			
	1702 ✓	18			
	1902 ✓	31			
	2002 ✓	62			
	2102 ✓	160			
	2402 ✓	25			
<i>Sub-TOTAL</i>		7017 66	TOTAL		11193 30

SUMMARY	RECAP NO.	DEBIT	CREDIT
<i>Operating Expenses</i>	22A	11193 30	
<i>Salaries and Wages Payable</i>	15B		11193 30

EXHIBIT 106.

TIME REPORT

UNIT, Western Agency

MONTH, July 1917

NAME AND DESIGNATION	COST ACCT.	DAYS																															TOTAL TIME	RATE	AMOUNT EARNED	TOTAL
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
<i>Benton W.F.</i>	202	2	2	2	2	2	2	2	2	2	2	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	80 1/2	2.00	1.60
<i>Watson</i>	1502	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	46 "	-	1.50
<i>Benton Ed.</i>	2002	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	20 "	-	2.50	
<i>Labour</i>	302	X	1					X				X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	5 1/2	1.20	6.60		
	1702	1																															4 "	2.00	8.00	
	1902																																7 "	1.20	8.40	
	2402	1																															3 "	1.20	3.60	
	3202																																4 "	1.20	4.80	
<i>Bushnell, Walter</i>	2602	X	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	30 1/2	2.25	6.75		
<i>Trameter</i>																																				
<i>Opera class.</i>	2502	X	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	13 "	2.00	26.00		
<i>Sadder</i>	2602																																			
<i>Herman, Fred</i>	2902	X	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	6 1/2	3.00	19.50		
<i>Carpenter</i>	3102																																			
	2402																																	6 "	3.00	18.00
																																		8 "	3.00	24.00
																																		6 "	3.00	18.00
																																		60 -		60 -

EXHIBIT 108.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF BILLS RECEIVED

UNIT: *Western Agency* MONTH: *July* YEAR: *1917*

BILL NUMBER	NAME OF CREDITOR	STORES		OPERATING EXPENSE		OTHER ACCOUNTS	
		AMOUNT	DEBIT	AMOUNT	DEBIT	RECAP NO.	AMOUNT
4	D. D. & S. Reservation			405.00			
5	Steel & Hoyle			1.25			
6	W. W. Williams, Wallace			16.05			
7	C. W. Carter			17.50			
8	J. S. Johnson & Co			4.30			
9	H. W. Johnson			6.25			
10	J. S. Johnson			5.18			
11	A. W. Johnson			28.30			
12	John Johnson						4581.59
13	John Johnson						19.00
14	John Johnson						20.50
15	John Johnson						11.50
16	John Johnson						2.00
17	John Johnson						3.00
18	John Johnson						4.00
19	John Johnson						5.00
20	John Johnson						6.00
21	John Johnson						7.00
22	John Johnson						8.00
TOTAL		1300.00		1465.34			7571.59

EXHIBIT 107.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF FREIGHT & TRANSPORTATION PAYABLE

UNIT: *Western Agency* MONTH: *July* YEAR: *1917*

TRANSPORT REQUEST NO.	DESCRIPTION	OPERATING EXPENSES		OTHER ACCOUNTS	
		AMOUNT	DEBIT	RECAP NO.	AMOUNT
1803	Common	1.75			
1804	Common	4.25			
1805	Common	4.25			
1906	Common	7.10			
1906	Common	7.10			
1218	Westfield	4.80			
1148	Chicago	11.40			
1149	Chicago	7.60			
1142	Walton	1.13			
1132	Common	2.50			
1876	Chicago	6			24
1158	Common	6			
TOTAL		718.50			24

SUMMARY

RECAP NO.	DEBIT	CREDIT
226	718.50	
410	24	
163		1078.50

Operating Expenses
Transportation
Freight and Transportation Payable

EXHIBIT 110.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER NO 4

UNIT: Western Agency MONTH: July 1917

REGISTER OF BILLS RENDERED

BILL NO.	NAME OF DEBTOR	OPERATING INCOME		OTHER INCOME		OTHER CREDITS	
		AMOUNT	ACCT NO.	AMOUNT	ACCT NO.	AMOUNT	RECAP NO.
127	Barward	127.02					
128	Geo. Henry	167					
129	Boyer, George	180					
130	John P. Bear	167					
131	Emma Golden	107					
132	J. C. Beant	869.8					
133	Richard White	65					
134	George White	511.2					
135	James White	5					
TOTAL		16297		8953.87		135695	

SUMMARY	RECAP NO.	DEBIT	CREDIT
Accts Receivable	92	10473.79	
Equipment (U.S.)			214
Gov Stock (U.S.)			1100
Stores			981.5
Operating Expense			480
Operating Income		16297	
Other Income			8953.87

EXHIBIT 109.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER NO 4

UNIT: Western Agency MONTH: July 1917

REGISTER OF BILLS RENDERED

BILL NO.	NAME OF DEBTOR	OPERATING INCOME		OTHER INCOME		OTHER CREDITS	
		AMOUNT	ACCT NO.	AMOUNT	ACCT NO.	AMOUNT	RECAP NO.
98	C. J. West						
99	Howard Lee	15					
100	Boyer, George	37.5					
101	Chas. Thomas	13					
102	At. King Bear	18					
103	W. H. Jones	740					
104	W. M. Jones	475					
105	W. M. Jones	750					
106	Emma Golden	695					
107	J. C. Beant						
108	C. H. Jones						
109	John Spurrer						
110	W. M. Jones						
111	Long, Fred Allen						
112	W. M. Jones						
113	Conrad Dine						
114	A. B. Malgoun						
115	W. M. Jones						
116	W. M. Jones						
117	C. J. Corcoran						
118	J. B. Marble						
119	W. M. Jones						
120	C. W. Jones						
121	S. A. Hallack						
122	J. Starnback						
123	James J. Crow						
124	Paul Anthony Jones						
125	W. M. Jones						
126	Chasing Hawk						
127	Barward						
TOTAL		13702		2658		135695	

SUMMARY	RECAP NO.	DEBIT	CREDIT
Accts Receivable	92	10473.79	
Equipment (U.S.)			214
Gov Stock (U.S.)			1100
Stores			981.5
Operating Expense			480
Operating Income		16297	
Other Income			8953.87

EXHIBIT 111.

DATE		DESCRIPTION	AMOUNT
1917	July 2	For 15 head Beef Cattle 1375 @ .80	\$1100 -
	" "	" (old) 1650 @ .52 1/2	95 87
			\$1195 87

DATE		DESCRIPTION	AMOUNT
1917	July 3	Stewardship Fees	\$1500

DATE		DESCRIPTION	AMOUNT
1917	July 5	Repairs to wagon box, per Production Report #301	370

DATE		DESCRIPTION	AMOUNT
1917	July 11	Amount disallowed from June 1916 travel expense vouchers. See Auditor's Settlement 12342. Vou # 82	\$230

DATE		DESCRIPTION	AMOUNT
1917	July 16	For subscription to school paper 1 year	75
	"	" Advertising per contract	17 25
			1800

TOTAL 1800

NOTICE TO PAYER: THE DISBURSING OFFICER IS REQUIRED TO ISSUE HIS OFFICIAL RECEIPT FOR ALL COLLECTIONS. NO OTHER EVIDENCE OF PAYMENT OF THIS BILL WILL BE RECOGNIZED

EXHIBIT 112.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF STOREHOUSE ISSUES (A)

UNIT: *Western Agency* MONTH: *July* 1917

REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT
01	12																		
02	850																		
03	16																		
04	480																		
05	150																		
06	8																		
07	12																		
08	14																		
09	1150																		
10	8																		
11	770																		
12	820																		
13	1520																		
14	14																		
15	700																		
16	700																		
TOTAL	158																		

SUMMARY		SUMMARY	
DEBIT	CREDIT	DEBIT	CREDIT
Operating Expenses		Local Products	
	271.00		157.00
TOTAL OF REGISTER NO. 8	271.00	TOTAL OF REGISTER NO. 8	157.00

EXHIBIT 113.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF STOREHOUSE ISSUES (B)

UNIT: *Western Agency* MONTH: *July* 1917

REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT
01	14																		
02	820																		
03	18																		
04	1150																		
05	770																		
06	760																		
07	4680																		
08	4680																		
TOTAL	4020																		

SUMMARY		SUMMARY		SUMMARY		SUMMARY	
REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT	REG. NO.	AMOUNT
	3330		3330		3870		3870
TOTAL	3330	TOTAL	3330	TOTAL	3870	TOTAL	3870

EXHIBIT 114.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF STOREHOUSE ISSUES (A)

UNIT, *Western Agency* MONTH, *July* REGISTER NO. 5

REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REDEEMPTION BY PAYMENT AND RESIDUAL UNPAID TO GOST ACCOUNT, SEE REGISTER NO. 5	
								REQ. NO.	AMOUNT
1	200	1025	2110	49	1110	486	58	159	
2	11390	76	430	50	430	320	68	2142	
3	164	27	1770	51	183	326	183	712	
4	31880	28	18	52	18	275	672	373	
5	4975	29	710	53	32	214	32	128	
6	3630	30	4975	54	8280	680	680	196	
7	9746	31	24985	55	5	150	148	110	
8	6850	32	780	56	475	486	1312	888	
9	7880	33	1660	57	120	405	55	132	
10	7895	34	1880	58	720	338	219	516	
11	6872	35	12	59	880	177	416	8915	
12	2345	36	25	60	70	316	148		
13	8050	37	12	61	100	145	70		
14	860	38	1850	62	450	750	172		
15	8958	39	1390	63	200	686	206		
16	2180	40	2480	64	750	207	472		
17	650	41	1560	65	2550	1956	64		
18	2740	42	720	66	1570	219	236		
19	1660	43	2610	67	14	407	238		
20	6480	44	2820	68	1750	91	1680		
21	3060	45	17	69	13	182	709		
22	42560	46	1980	70	3470	406	336		
23	7950	47	1550			174	436		
24	8860	48	2070		4465	148	3244	357720	
TOTAL OF REGISTER NO. 5		4872720		4872720		TOTAL OF REGISTER NO. 5		4872720	

SUMMARY		SUMMARY		SUMMARY	
DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
<i>Operating Expenses</i>	22 a	361868	<i>Stores</i>	613	4465
<i>Equipment</i>	4 a	120355	<i>Straight Handing</i>	713	3572
TOTAL OF REGISTER NO. 5		4872720	TOTAL OF REGISTER NO. 5		4872720

EXHIBIT 115.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF STOREHOUSE ISSUES (B)

UNIT, *Western Agency* MONTH, *July* REGISTER NO. 8

REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	GOST ACCOUNT	
								NO.	AMOUNT
5	4875	8	35	8	3350	6	1750	6	1880
35	172	37	55	37	7	38	260	38	790
TOTAL		6075		4450		4240		2670	
TOTAL		4886		320		1275		214	
TOTAL		6561		4370		3085		2884	
TOTAL		1880		6070		4220		2210	
TOTAL		150		486		338		316	
TOTAL		2030		6556		4458		4261	

REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	GOST ACCOUNT	
								NO.	AMOUNT
9	880	7	55	7	4240	10	83	10	1450
36	10	39	570	39	820	40	920	40	760
TOTAL		6075		820		920		760	
TOTAL		4886		320		1275		214	
TOTAL		6561		4370		3085		2884	
TOTAL		1880		6070		4220		2210	
TOTAL		150		486		338		316	
TOTAL		2030		6556		4458		4261	

EXHIBIT 116.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF STOREHOUSE ISSUES (B)

UNIT, *Western Agency* MONTH, *July* 1917

REGISTER NO. 8

REQ. NO.	COST ACCOUNT NO. 8.05		COST ACCOUNT NO. 9.03		COST ACCOUNT NO. 9.05		COST ACCOUNT NO. 10.03		COST ACCOUNT NO. 10.04	
	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT
12	1770	12	15	83	15	388	2	3240	2	860
	53	18	15	290	50	436	2	690	40	1880
	53	12	51	1770	44	1770	54	250		
	53	40	54	8280			60	70		
	53	860	66	70			1520			
	53	720	70	3250			220			
	53	330	70							
REP. TOTAL	1770		8570		2588		24450		2746	
REP. CREDIT	140		1686		107		1956		219	
TOTAL	1630		6884		2785		26494		2927	

REQ. NO.	COST ACCOUNT NO. 11.03		COST ACCOUNT NO. 11.04		COST ACCOUNT NO. 12.03		COST ACCOUNT NO. 12.04		COST ACCOUNT NO. 12.05	
	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT
2	44	14	10	370	11	4350	11	1472	11	1050
40	690	43	17	117	42	770	41	760	41	8
	5090		43	250						
REP. TOTAL	1140		2320		5070		2232		1850	
REP. CREDIT	107		186		506		179		148	
TOTAL	1033		2134		5576		2411		1998	

EXHIBIT 117.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF STOREHOUSE ISSUES (B)

UNIT, *Western Agency* MONTH, *July* 1917

REGISTER NO. 8

REQ. NO.	COST ACCOUNT NO. 13.03		COST ACCOUNT NO. 13.05		COST ACCOUNT NO. 14.03		COST ACCOUNT NO. 14.04		COST ACCOUNT NO. 15.03	
	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT
16	690	16	830	76	660	13	7900	13	4	60
	59	59	624	13	880	13	110		65	7
	624	624	750	13	248				65	3
									65	1550
REP. TOTAL	690		830		2270		7650		4	8550
REP. CREDIT	55		68		183		672		32	688
TOTAL	745		898		2453		8278		432	9230

REQ. NO.	COST ACCOUNT NO. 16.03		COST ACCOUNT NO. 17.03		COST ACCOUNT NO. 18.03		COST ACCOUNT NO. 18.04		COST ACCOUNT NO. 18.05	
	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT	REQ. NO.	AMOUNT
17	1880	3	100	17	650	18	1770	30	42	785
	3	3	624	18	18	260	69	10	67	1400
									69	3
REP. TOTAL	1880		1624		650		2740		53	2450
REP. CREDIT	148		11372		52		219		416	178
TOTAL	2028		17504		702		2959		516	2628

EXHIBIT 120.

REQUISITION FOR STORES NO. 1a

UNIT, Western Agency.

NAME AND QUANTITY OF ARTICLE WANTED	RECAP NO.	COST ACCT.	DELIV-ERED	UNIT	UNIT PRICE	TOTAL COST
Eggs 1 Case	22a	2005	16	Doz.	30	480
Butter 20 #	22a	2005	12	Lbs	35	420
Potatoes 5 Bu.	22a	2205	5	Bu.	60	300

REQUISITION FOR STORES NO. 1

UNIT, Western Agency.

NAME AND QUANTITY OF ARTICLE WANTED	RECAP NO.	COST ACCT.	DELIV-ERED	UNIT	UNIT PRICE	TOTAL COST
Boric Acid 4 Bottle	22a	2004	4	Cartons	05	20
Carbolic Acids 5 "	22a	2004	5	Bottle	72	360
Bandages - 2" x 10yds. 5 doz	22a	2004	5	Doz	36	180

REQUISITION FOR STORES NO. 2

UNIT, Western Agency.

NAME AND QUANTITY OF ARTICLE WANTED	RECAP NO.	COST ACCT.	DELIV-ERED	UNIT	UNIT PRICE	TOTAL COST
Ham 200 lbs.	22a	1003	180	Lbs.	18	3240
Bacon 75 "	22a	1003	23	"	30	690
Soft Coal 1 Ton	22a	1004	1	Ton	860	860
	22a	1005				44-

REQUISITION FOR STORES NO. 3

UNIT, Western Agency.

NAME AND QUANTITY OF ARTICLE WANTED	RECAP NO.	COST ACCT.	DELIV-ERED	UNIT	UNIT PRICE	TOTAL COST
B S Coal 5 Tons	22a	1603	4	Tons	25-	100-
Soft Coal 2 Tons	22a	1603	1488	Lbs.	860	64-

REQUISITION FOR STORES NO. 4

UNIT, Western Agency.

NAME AND QUANTITY OF ARTICLE WANTED	RECAP NO.	COST ACCT.	DELIV-ERED	UNIT	UNIT PRICE	TOTAL COST
Calf Skin Leather 10 lbs	22a	1505	10	Lbs	188	1880
Oats 2 Tons	22a	1503	3000	"	40-	60-
Lumber 6 M ft.	22a	2903	6	M ft.	40-	240
				TOTAL		3180

DATE <u>7/2/17</u> DELIVERED HOW <u>In person to teamster</u> BY <u>Geo. E. Will</u> (STOREKEEPER)	DATE <u>7/2/17</u> REQUISITIONED STATION <u>Stable</u> BY <u>Tom Burns</u> (REQUISITIONER)
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EXHIBIT 121.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER NO. 7

REGISTER OF DISBURSEMENT VOUCHERS

UNIT, Western Agency

MONTH, July, 1917

UNIT NO.	D. O. NO.	NAME OF PAYEE	DESCRIPTION	AMOUNT ACTUALLY PAID	ACCOUNTS PAYABLE*		DEBIT EXCESS PAYMENT		CREDIT SAVINGS	
					RECAP. NO.	AMOUNT.	RECAP. NO.	AMOUNT	RECAP. NO.	AMOUNT
1		Jane Fay Roll	Services	106.165	15a	106.165				
2		C. M. Alvord	Stationery	13.76	17a	13.76				
3		Chas. M. Thomas	Travel Exp.	70.85	17a	74.30				
4		A. E. Glenn	do	62.5	17a	6.75			228	107
5		C. W. Oliver	Turning Pianos	12.50	17a	12.50				
6		West S. D. S. Jr. Assn.	Reg. Cattle	40.500	17a	40.500				
7		Fred. J. Boyd	Repairs	1.75	17a	1.75				
8		Rudolph Smith	Shine P. Boxes	14.40	17a	14.40				
9		Joe Richards	Travel Exp.	28.30	17a	28.30				
10		Sundry Indians	Prizes	132.50	17a	132.50				
11		John B. Bryant	Cattle	44.0538	17a	4.58159				
12		Sundry Indians	Wood	20.3000	17a	20.3000				
13		H. M. Gile	Digging Well	11.500	17a	11.500				
14		A. M. Haines	Subscriptions	20.00	17a	21.87				
15		Sundry Indians	Hauling	72.632	17a	72.635				
16		Pocock Co.	Construction	655.00	17a	655.00				
17		Sundry Railroads	Freight	49.85	16a	47.20	2.65			
18		Sundry Railroads	Monstr. Reg.	40.25	16a	41.30	1.05			
19		Sundry Carrels	July Earnings	11.01330	15a	11.01330				
20		Sundry Indians	Per Capital	1667.550						
21		Johns' Shoe Co.	Shoes	3.00	17a	3.0000				
22		C. R. Johns	Sally June	30	15a	30.00				
				COLUMN TOTAL	19 B	13780.706				
						2131.149				
						1210.495				
						9118.042				
						88.50				
				SUMMARY TOTAL		21131.149				
						16678.25				
						275.228				
						16675.50				
						187				
						195				
						18268				
						647				
						1762.1				
						18268				

* ENTER IN THIS COLUMN THE EXACT AMOUNT OF DEBIT EXCESS PAYMENT OR CREDIT SAVINGS, EXCEPT IN CASE OF INITIAL PAYMENT WHEN EXACT AMOUNT PAID SHOULD BE SHOWN.

EXHIBIT 122.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS
NOTICE OF BILLS OF LADING AND TRANSPORTATION REQUESTS PAID
UNIT: Western Agency,
Crowder, S. D.
(AGENT)

THE BILLS OF LADING AND TRANSPORTATION REQUESTS LISTED BELOW WERE PAID IN WASHINGTON DURING THE MONTH OF
July, 1917, CHARGEABLE TO Western Agency. *W. J. Jones*
(CHIEF, FINANCE DIVISION)

BILL OR TRANSPORT REQUEST NO.	ENCLM-TRANSP. NO.	APR'S SYMBOL	AMOUNT ACTUALLY PAID	ACCOUNTS PAYABLE (C)	ADJUSTMENT		CREDIT SAVINGS
					DEBIT EXCESS PAYMENT	CREDIT SAVINGS	
13286			8.75	8.50	23.02.01	25	
13375			16.50	13.10	23.02.01	240	
11482			8.00	8.60	23.02.01		60
12782			4.20	5.75	23.02.01	75	
12396			4.40	4.60	23.02.01	60	
12787			2.50	2.75	23.02.01	60	
TOTAL			40.85	47.90		460	135

1 DEBIT ENCOURAGEMENTS
2 DEBIT PENDING BILLS, BILLS OF LADING, TRANSPORTATION REQUESTS, CHARGEABLE AND BILLS OF LADING IN CONNECTION WITH AN OPERATIVE MEMORANDUM
3 BILLS OF LADING, BILLS OF LADING, TRANSPORTATION REQUESTS, CHARGEABLE AND BILLS OF LADING IN CONNECTION WITH AN OPERATIVE MEMORANDUM
4 BILLS OF LADING, BILLS OF LADING, TRANSPORTATION REQUESTS, CHARGEABLE AND BILLS OF LADING IN CONNECTION WITH AN OPERATIVE MEMORANDUM
5 BILLS OF LADING, BILLS OF LADING, TRANSPORTATION REQUESTS, CHARGEABLE AND BILLS OF LADING IN CONNECTION WITH AN OPERATIVE MEMORANDUM

EXHIBIT 123.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS
NOTICE OF BILLS OF LADING AND TRANSPORTATION REQUESTS PAID
UNIT: Western Agency,
Crowder, S. D.
(AGENT)

THE BILLS OF LADING AND TRANSPORTATION REQUESTS LISTED BELOW WERE PAID IN WASHINGTON DURING THE MONTH OF
July, 1917, CHARGEABLE TO Western Agency. *W. J. Jones*
(CHIEF, FINANCE DIVISION)

BILL OR TRANSPORT REQUEST NO.	ENCLM-TRANSP. NO.	APR'S SYMBOL	AMOUNT ACTUALLY PAID	ACCOUNTS PAYABLE (C)	ADJUSTMENT		CREDIT SAVINGS
					DEBIT EXCESS PAYMENT	CREDIT SAVINGS	
1800	420		2.60	2.50	23.02.01	10	
1801	420		13.75	14.80	23.02.01		126
1802	420		10.50	10.50			
1904	202		2.00	2.00			
1804	A 12		4.70	4.75	23.02.01	65	
1805	A 12		4.70	4.75	23.02.01	65	
TOTAL			40.25	43.0		120	135

1 DEBIT ENCOURAGEMENTS
2 DEBIT PENDING BILLS, BILLS OF LADING, TRANSPORTATION REQUESTS, CHARGEABLE AND BILLS OF LADING IN CONNECTION WITH AN OPERATIVE MEMORANDUM
3 BILLS OF LADING, BILLS OF LADING, TRANSPORTATION REQUESTS, CHARGEABLE AND BILLS OF LADING IN CONNECTION WITH AN OPERATIVE MEMORANDUM
4 BILLS OF LADING, BILLS OF LADING, TRANSPORTATION REQUESTS, CHARGEABLE AND BILLS OF LADING IN CONNECTION WITH AN OPERATIVE MEMORANDUM
5 BILLS OF LADING, BILLS OF LADING, TRANSPORTATION REQUESTS, CHARGEABLE AND BILLS OF LADING IN CONNECTION WITH AN OPERATIVE MEMORANDUM

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF COLLECTION VOUCHERS

REGISTER NO. 8

UNIT, Western Agency

MONTH, July 1917

OFF. REC'T. OR JO. VOU.	BILL NO.	FROM WHOM COLLECTED	ARTICLE	AMOUNT ACTUALLY RECEIVED	ACCOUNTS RECEIVABLE*	ADJUSTMENT					
						CREDIT EXCESS COLLECTION	DEBIT UNDER COLLECTION	RECAP. NO.	AMOUNT		
1	82	Stiel, Burgess & Co.	Lime Stock	97.37	99.37			240	26	2	
2	83	Emma Golden	Board	7.50	7.50						
3	84	Smith & Hide Co.	Hides	333.50	333.50						
4	88	Alex. Dolworth	Saw Potatoes	1.60	1.60						
5	92	Chas. Thomas	Milk	2.64	2.64						
6	93	Robt. Adair	Milk	5.10	5.10						
7	94	Wm. Wallace	Milk	2.60	2.60						
8	95	Nancy Allison	Milk	1.70	1.70						
11	98	C. G. West	Lime Stock	119.587	119.587						
13	-	M. L. Troy	Adv. Fees	2.50		23.18	1.51				
14	99	Hawt. Jace	Membership Fees	1.5-	1.5-						
15	101	Chas. Thomas	Swallowance	2.30	2.30						
16	-	Samuel Green	Fine	1.0-		2.18	1.81			1.0	
17	106	Emma Golden	Board	7.50	7.50						
18	108	C. R. Johns	Blower	2.50	2.50						
19	103	W. L. M. Lean	Printing	1.8-	1.8-						
21	-	Oliver Twyist	Fine	7.50		2.18	1.81			7.50	
22	111	Longfrie Balls	On 9/24/1917	3.0-	3.0-						
23	110	C. W. Oliver	Ref. Overprint	2.50	2.50						
24	109	Jno. O'Brien	Swallowance	1.60	1.60						
25	132	Richard White	Membership Fees	5-	5-						
26	131	J. C. Brent	Libel Timber	86.98	86.98						
		Carried Forward	COLUMN TOTAL	1367.068	1367.068					20	2
				SUMMARY TOTAL							

*ENTER IN THIS COLUMN THE EXACT AMOUNT ADDED TO ACCOUNTS RECEIVABLE EXCEPT WHEN A PARTIAL COLLECTION WHEN THE EXACT AMOUNT COLLECTED SHOULD BE SHOWN.

REGISTER NO. 8

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF COLLECTION VOUCHERS

UNIT, Western Agency

MONTH, July 1917

OFF. REC'T. OR JO. NO. VOU.	BILL NO.	FROM WHOM COLLECTED	ARTICLE	AMOUNT ACTUALLY RECEIVED	ACCOUNTS RECEIVABLE*	ADJUSTMENT									
						REC'P. NO.	COST ACCOUNT	AMOUNT	REC'P. NO.	COST ACCOUNT	AMOUNT				
27		<i>of record</i>		1360268	1360268										
28	100	<i>Joe Red Coy</i>	<i>June</i>	20		24B	18	20							2
		<i>Books bounded</i>	<i>Repairs</i>	350	375	24B	28	34062	230	1417					25
	29	<i>Western Nat. Bank</i>	<i>Interest</i>	34062		5B		50							
	31	<i>Carroll's Store Co.</i>	<i>live stock</i>	6250		24B	26	1250							
COLUMN TOTAL				1404730	1360643			44312							225
					9-13	23B		250230							25
						24B		39062240							200
						5B		550							
						SUMMARY TOTAL		44312							225

*ENTER IN THIS COLUMN THE EXACT AMOUNT ORIGINALLY DEBITED TO ACCOUNTS RECEIVABLE EXCEPT IN CASE OF A PARTIAL COLLECTION WHEN THE EXACT AMOUNT COLLECTED SHOULD BE SHOWN.

EXHIBIT 126.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF TRANSFERS BETWEEN UNITS

REGISTER NO 9

UNIT: Western Agency MONTH: July, 1917

TRANS PER YOU REC'D NO.	DATE	FROM WHAT UNIT RECEIVED	ARTICLE OR SERVICES	OPERATING EXPENSES		DEBIT		OTHER DEBITS	
				AMOUNT	RECAP NO.	AMOUNT	RECAP NO.	AMOUNT	RECAP NO.
	July 2	1 Western Agency	Mules			50.00	50	50.00	
	" 16	2 Western Agency	Wagon			40.00	40	30.00	
	" 25	3 Crow Agency	Wagon			60.00	60	70.00	
	" 31	4 Wm. Agency	Wagon	30.00	80				
			TOTAL			80.00	80	140.00	

TRANS PER YOU REC'D NO.	DATE	TO WHAT UNIT TRANSFERRED	ARTICLE OR SERVICES	AS TRANSFERRED (CREDIT)		OTHER CREDITS	
				AMOUNT	RECAP NO.	AMOUNT	RECAP NO.
	July 3	1 Crow Agency	Wagon	40.00	40	60.00	
	" 18	2 Western Agency	Wagon	50.00	50	70.00	
	" 30	3 Western Agency	Wagon	60.00	60	110.00	
	" 31	4 Crow Agency	Wagon	30.00	33		
			TOTAL	180.00	183	140.00	

SUMMARY		RECAP NO.	AMOUNT	RECAP NO.	AMOUNT
Transfers from	50.00	50	140.00	2113	140.00
Operating Expenses	20.00	20	33.00	2113	33.00
Wagon	50.00	50	70.00	50	70.00
Wagon	40.00	40	70.00	613	70.00
Wagon	60.00	60	140.00	613	140.00
TOTAL	180.00	183	140.00		

EXHIBIT 127.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REGISTER OF TRANSFERS OF COSTS

REGISTER NO. 10

UNIT: Western Agency MONTH: July, 1917

OTHER ACCOUNTS DEBIT	OPERATING EXPENSES		OPERATING EXPENSE CREDIT	COST ACCOUNT REPORT NO.	COST ACCOUNT NO.	AMOUNT	COST ACCOUNT REPORT NO.	COST ACCOUNT NO.	AMOUNT
	RECAP NO.	AMOUNT							
80	150.00	100.00	100.00	7	1309	100.00	1309	100.00	150.00
		47.00	47.00	8	1309	47.00	1309	47.00	47.00
		200.00	200.00	101	1309	200.00	1309	200.00	200.00
		35.08	35.08	107	1309	35.08	1309	35.08	35.08
40	150.00	80.00	80.00	207	1309	80.00	1309	80.00	150.00
		26.08	26.08	210	1309	26.08	1309	26.08	26.08
40	100.00	50.00	50.00	205	1309	50.00	1309	50.00	100.00
		1.06	1.06	206	1309	1.06	1309	1.06	1.06
		1.07	1.07	207	1309	1.07	1309	1.07	1.07
		24.08	24.08	401	1309	24.08	1309	24.08	24.08
		30.08	30.08	402	1309	30.08	1309	30.08	30.08
		32.08	32.08	403	1309	32.08	1309	32.08	32.08
		30.08	30.08	404	1309	30.08	1309	30.08	30.08
		8.08	8.08	501	1309	8.08	1309	8.08	8.08
		20.00	20.00	502	1309	20.00	1309	20.00	20.00
		1.08	1.08	503	1309	1.08	1309	1.08	1.08
20	608.75	100.00	100.00	504	1309	100.00	1309	100.00	608.75
		771.75	771.75	TOTAL		771.75		771.75	805.25

ANALYSIS OF COST ACCOUNTS DEBITS		SUMMARY		ANALYSIS OF COST ACCOUNTS CREDITS	
RECAP NO.	AMOUNT	RECAP NO.	AMOUNT	RECAP NO.	AMOUNT
106	150.00	2015	87.50	1609	73.00
107	180.00	2016	150.00	1610	165.50
108	200.00	2017	91.00	1611	80.00
205	60.00	2018	30.00	1612	23.45
206	30.00	2019	8.00	1613	22.50
207	38.70	2020	6.50	1614	60.875
208	36.00	2021	20.535	1615	17.40
209	150.00	2022	104.66	1616	174.00
TOTAL	1450.00		1046.66		805.25

<p>DEPARTMENT OF THE INTERIOR UNITED STATES INDIAN SERVICE</p> <p>INTER-UNIT TRANSFER VOUCHER TRIPlicate COPY FOR RECEIVING OFFICE</p>	<p>DEPARTMENT OF THE INTERIOR UNITED STATES INDIAN SERVICE</p> <p>INTER-UNIT TRANSFER VOUCHER ORIGINAL COPY FOR CENTRAL OFFICE</p>	<p>DEPARTMENT OF THE INTERIOR UNITED STATES INDIAN SERVICE</p> <p>INTER-UNIT TRANSFER VOUCHER MEMORANDUM COPY FOR CENTRAL OFFICE</p>
<p>DESCRIPTION OF ARTICLES OR SERVICES TRANSFERRED</p> <p>One team of mules, classified as Live Stock, named "Mike" and "Spike" on left shoulder. Ages 9Yrs. and Carried in account at \$ 650.00. A</p>	<p>DESCRIPTION OF ARTICLES OR SERVICES TRANSFERRED</p> <p>One team of mules, classified as Live Stock, named "Mike" and "Spike" on left shoulder. Ages 9Yrs. and Carried in account at \$ 650.00. Agreed transfer value</p>	<p>TRANSFER VALUE</p> <p>500 00</p>
<p>RECEIVING OFFICER'S CERTIFICATE</p> <p>Western Agency (UNIT NAME)</p> <p>AGAINST BY ALLOTMENT OF THE APPROPRIATION Support of Sioux of Diff. Tr. Sub. & Civ. S. D. 1918</p> <p>UNDER WHICH I HAVE SET UP ENCUMBRANCE NO. 1108</p> <p>IN THE AMOUNT OF \$ 500.00</p> <p>July 2, 1917 (RECEIVING OFFICER)</p> <p>Ex. - 30.</p>	<p>RECEIVING OFFICER'S CERTIFICATE</p> <p>Western Agency (UNIT NAME)</p> <p>THE ABOVE AMOUNT SHOULD BE CHARGED AGAINST BY ALLOTMENT OF THE APPROPRIATION Support of Sioux of Diff. Tr. Sub. & Civ. S. D. 1918</p> <p>UNDER WHICH I HAVE SET UP ENCUMBRANCE NO. 1108</p> <p>IN THE AMOUNT OF \$ 500.00</p> <p>July 2, 1917 (RECEIVING OFFICER)</p> <p>Ex. 128.</p>	<p>TRANSFER VALUE</p> <p>500 00</p>
<p>TOTAL</p> <p>500 00</p> <p>FORWARDING OFFICER'S CERTIFICATE</p> <p>Southern Agency (UNIT NAME)</p> <p>LETTER AUTHORIZING TRANSFER DATED 6/15/17</p> <p>WERE THE ARTICLES TRANSFERRED MANUFACTURED BY UNIT No. 6415</p> <p>IF PURCHASED, ON WHAT VOUCHER WAS PAYMENT MADE? 6415</p> <p>PURCHASE WAS ORIGINALLY MADE FROM Indian Money, Proceeds of Labor - Southern Indians</p> <p>WHICH SHOULD BE CREDITED IN THE SETTLEMENT OF THIS VOUCHER, June 23, 1917 (RECEIVING OFFICER)</p> <p>UNDER WHICH I HAVE SET UP ENCUMBRANCE NO. 1108</p> <p>IN THE AMOUNT OF \$ 500.00</p> <p>July 2, 1917 (RECEIVING OFFICER)</p> <p>Ex. 129.</p>	<p>TOTAL</p> <p>500 00</p> <p>FORWARDING OFFICER'S CERTIFICATE</p> <p>Southern Agency (UNIT NAME)</p> <p>LETTER AUTHORIZING TRANSFER DATED 6/15/17</p> <p>WERE THE ARTICLES TRANSFERRED MANUFACTURED BY UNIT No. 6415</p> <p>IF PURCHASED, ON WHAT VOUCHER WAS PAYMENT MADE? 6415</p> <p>PURCHASE WAS ORIGINALLY MADE FROM Indian Money, Proceeds of Labor - Southern Indians</p> <p>WHICH SHOULD BE CREDITED IN THE SETTLEMENT OF THIS VOUCHER, June 23, 1917 (RECEIVING OFFICER)</p> <p>UNDER WHICH I HAVE SET UP ENCUMBRANCE NO. 1108</p> <p>IN THE AMOUNT OF \$ 500.00</p> <p>July 2, 1917 (RECEIVING OFFICER)</p> <p>Ex. 129.</p>	<p>TRANSFER VALUE</p> <p>500 00</p>

EXHIBIT 131.

PRODUCTION REPORT NO. 301

Carpenter HAS DELIVERED TO Brooks Wagon Head THE WORK DESCRIBED BELOW, AND A BILL FOR MONEY DUE A TRANSFER OF COSTS SHOULD BE MADE.

NATURE OF WORK DONE	DETAILED COSTS	AMOUNT
Repairs to wagon box	Lumber	1 50
	Paint	50
	Labor	175
		375

PRODUCTION REPORT NO. 305

Carpenter HAS DELIVERED TO General Office THE WORK DESCRIBED BELOW, AND A TRANSFER OF COSTS SHOULD BE MADE.

NATURE OF WORK DONE	DETAILED COSTS	AMOUNT
Made One Office Desk	Material, Paint etc	7 00
	Labor	3

PRODUCTION REPORT NO. 402

Stable HAS DELIVERED TO furnished for Road Cart THE WORK DESCRIBED BELOW, AND A TRANSFER OF COSTS SHOULD BE MADE.

NATURE OF WORK DONE	DETAILED COSTS	AMOUNT
Work team	2 Teams 20 days @ \$20	80 00

PRODUCTION REPORT NO. 601

Road Cart HAS DELIVERED TO the Agency THE WORK DESCRIBED BELOW, AND A TRANSFER OF COSTS SHOULD BE MADE.

NATURE OF WORK DONE	DETAILED COSTS	AMOUNT
Construction of one Culvert On main road to Loham at Butte Creek	Grading approach	36 00
	Lumber Hardware	7 00
	Masonry work	65
	Cement & Sand	87 50
	Labor	50

PRODUCTION REPORT NO. 101

Farm Gardens HAS DELIVERED TO G. H. Truckee THE WORK DESCRIBED BELOW, AND A TRANSFER OF COSTS SHOULD BE MADE.

NATURE OF WORK DONE	DETAILED COSTS	AMOUNT
10 1/2 Bushels of Potatoes	@ \$100	1050
	TOTAL	1050

UNIT, Western MONTH, July 31, 1917

I CERTIFY THAT THE ABOVE-DESCRIBED WORK HAS BEEN PERFORMED.

G. H. Truckee
(RECEIVING OFFICER)

I CERTIFY THAT THE COSTS STATED ARE CORRECT AND THAT THIS SHOP SHOULD BE CREDITED WITH THE AMOUNT.

Oliver Wallace
(ISSUING OFFICER)

JOB ORDER AND COST MEMORANDUM

To the Foreman of Carpenter Shop
 Please perform the following work and report costs thereof
 on a Production Report for {transfer-of-charges/ collection of charges:

Repair wagon box for Brooks Wagon Works Head for
July 2, 1917 - Chas. Moore

DATE	DETAILED COSTS	AMOUNT
July 2	Summer	75
3	Paint	50
	Wagon	50
	Box	75
5	Wagon	100
		25
TOTAL		375

Order received 7/2/17
 Order finished 7/5/17
 Prod. Rep't No. 381

W. E. Jones
(SUPERVISOR)

JOB ORDER AND COST MEMORANDUM

To the Foreman of Stables
 Please perform the following work and report costs thereof
 on a Production Report for {transfer-of-charges/ collection of charges:

Send two teams to Foreman of Road Construct for work on papers
July 3, 1917 - Chas. Moore

DATE	DETAILED COSTS	AMOUNT
July 3	Teams	4
4		4
6		4
7		4
9		4
10		4
11		4
12		4
13		4
14		4
16		4
17		4
18		4
19		4
20		4
21		4
22		4
23		4
24		4
TOTAL		80

Order received 7/3/17
 Order finished 7/26/17
 Prod. Rep't No. 402

Sam Brown
(SUPERVISOR)

JOB ORDER AND COST MEMORANDUM

To the Foreman of Farms and Gardens
 Please perform the following work and report costs thereof
 on a Production Report for {transfer-of-charges/ collection of charges:

Get beaver race about 10 bushels potatoes (W. Grubbs)
July 30, 1917 - Chas. Moore

DATE	DETAILED COSTS	AMOUNT
July 31	10 1/2 bushels potatoes @ .10	10.50
TOTAL		10.50

Order received 7/31/17
 Order finished 7/31/17
 Prod. Rep't No. 104

Tom Wallace
(SUPERVISOR)

EXHIBIT 134.

DEPARTMENT OF THE INTERIOR UNITED STATES INDIAN SERVICE		REGISTER NO. 12			
REGISTER OF MISCELLANEOUS TRANSACTIONS					
UNIT, <i>Western Agency</i>	MONTH, <i>July</i>		1917		
DESCRIPTION	RECAP NO	RECAP NO	COST ACCT	AMOUNT	
<i>Live Stock Slaughtered during month as shown by report attached hereto</i>					
	<i>22 A</i>	<i>5 B</i>	<i>10 003</i>	<i>✓</i>	<i>200 -</i>
	<i>22 A</i>	<i>14 B</i>	<i>350 30</i>	<i>✓</i>	<i>1200 -</i>
<i>Transfer of net debit balance on Indirect Cash of Supplies account at end of July 1917, to Freight and Handling acct.</i>	<i>7 A</i>	<i>22 B</i>	<i>30 09</i>	<i>✓</i>	<i>996 64</i>
TOTAL					<i>2376 64</i>
SUMMARY	RECAP NO	DEBIT		CREDIT	
<i>Operating Expenses</i>	<i>22 A</i>	<i>1400 -</i>			
<i>Freight and Handling</i>	<i>7 A</i>	<i>996 64</i>			
<i>To Live Stock (Trial)</i>	<i>14 B</i>			<i>1200 -</i>	
<i>Live Stock (20)</i>	<i>5 B</i>			<i>200 -</i>	
<i>Operating Expenses</i>	<i>22 B</i>			<i>996 64</i>	
		<i>2376 64</i>		<i>2376 64</i>	

EXHIBIT 135.

NO. 1 COST LEDGER

FEATURE General Expense

OPERATING EXPENSES	JULY		AUGUST		SEPTEMBER		OCTOBER	
	TOTAL THIS MONTH	TOTAL TO DATE	TOTAL THIS MONTH	TOTAL TO DATE	TOTAL THIS MONTH	TOTAL TO DATE	TOTAL THIS MONTH	TOTAL TO DATE
.01 SALARIES AND WAGES, REGULAR EMPLOYEES	935.00							
.02 SALARIES AND WAGES, IRREGULAR EMPLOYEES	100.-	735.-						
.03 MATERIAL AND SUPPLIES.		100.-						
.04 MATERIAL AND SUPPLIES.								
.05 MATERIAL AND SUPPLIES, MISCELLANEOUS	6561	6561						
.06 REPAIRS AND PRESERVATION OF PROPERTY	750 175							
.07 TRAVELING EXPENSES, INCLUDING PER DIEM	975 430 32 (230) 20 6263 1800 240	175						
.08 EXPENSES NOT OTHERWISE CLASSIFIED								
GROSS TOTAL	113816	113816						
.09 TRANSFERS (CREDIT)								
NET TOTAL	113816	113816						

OPERATING INCOME	
.10 RENTAL OF BUILDINGS	
.11 WATER RENTALS	
.12 MEMBERSHIP FEES	
.13 TUITION FEES	
.14 SCHOOL PRODUCTS	
.15 ADVERTISING FEES	250
.16 FARM PRODUCTS	
.17 MISCELLANEOUS	
TOTAL	250

BINDING MARGIN

EXHIBIT 137.

EXHIBIT 138.

NO. 2 COST
 FEATURE Operator of Adm. Buildings

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAAGES, REGULAR EMPLOYEES		
.02	SALARIES AND WAAGES, IRREGULAR EMPLOYEES	322	322-
.03	MATERIAL AND SUPPLIES, <u>Fuel & lights</u>	4320	4320
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	4374	4374
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	40894	40894
.09	TRANSFERS (CREDIT)		
	NET TOTAL	40894	40894

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

NO. 3 COST
 FEATURE Upkeep of Grounds (Headquarters)

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAAGES, REGULAR EMPLOYEES	55	55-
.02	SALARIES AND WAAGES, IRREGULAR EMPLOYEES	30	30-
.03	MATERIAL AND SUPPLIES, <u>Seeds</u>		
.04	MATERIAL AND SUPPLIES, <u>Fertilizer</u>	3035	3035
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	2884	2884
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED	6-	600
	GROSS TOTAL	15019	15019
.09	TRANSFERS (CREDIT)		
	NET TOTAL	15019	15019

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 139.

EXHIBIT 140.

NO. 14 COST

FEATURE Police Courts

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	29266	29266
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES,		
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	29266	29266
.09	TRANSFERS (CREDIT)		
	NET TOTAL	29266	29266

NO. 5 COST

FEATURE Emolument to Employees Other than Salaries

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES		
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, <u>Clothing Subs.</u>		
.04	MATERIAL AND SUPPLIES, <u>Fuel Light</u>	9180	9180
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	2030	2030
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	11210	11210
.09	TRANSFERS (CREDIT)		
	NET TOTAL	11210	11210

OPERATING INCOME

.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

OPERATING INCOME

.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 141.

EXHIBIT 142.

NO. 6 COST
 FEATURE Operation of Employes Quarters

NO. 7 COST
 FEATURE School Room Expense

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES		
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, Fuel & Light	6556	6556
.04	MATERIAL AND SUPPLIES, MATERIAL AND SUPPLIES		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	5465	5465
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	12021	12021
.09	TRANSFERS (CREDIT)		
	NET TOTAL	12021	12021

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	250-	250
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, Fuel & Light	4558	4558
.04	MATERIAL AND SUPPLIES, Sept Books	2387	2387
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	4761	4761
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED	3437 Cr. (250) Cr. (187)	30-
	GROSS TOTAL	37206	39706
.09	TRANSFERS (CREDIT)		
	NET TOTAL	37206	39706

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 143.

EXHIBIT 144.

NO. 8 COST

FEATURE Operation of Dormitory

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	80-	80-
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES		
.04	MATERIAL AND SUPPLIES, Fuel & Light	1912	1912
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	10244	10244
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED	33-	33-
	GROSS TOTAL	23456	23456
.09	TRANSFERS (CREDIT)		
	NET TOTAL	23456	23456

NO. 9 COST

FEATURE Operation of Day Schools

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	1825	1825-
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, Fuel & Light	9256	9256
.04	MATERIAL AND SUPPLIES, Text Books		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	2795	2795
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM	715 715 2830	4260
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	198811	198811
.09	TRANSFERS (CREDIT)		
	NET TOTAL	198811	198811

OPERATING INCOME

.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

OPERATING INCOME

.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 145.

EXHIBIT 146.

NO. 10 COS
 FEATURE Operation of Dining Room &c

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	100-	100-
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, <u>Food Stuff</u>	2402.00	549.96
.04	MATERIAL AND SUPPLIES, <u>Fuel & Light</u>	238.70	295.9
.05	MATERIAL AND SUPPLIES MISCELLANEOUS	54.97	54.97
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED	36-	36-
	GROSS TOTAL -	763.52	763.52
.09	TRANSFERS (CREDIT)		
	NET TOTAL	763.52	763.52

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS	15	15
	TOTAL	15	15

NO. 11 COST L
 FEATURE Operation of Sewing Room

	OPERATING EXPENSES	JULY		TOTAL THIS MONTH
		TOTAL THIS MONTH	TOTAL TO DATE	
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	45-	45-	
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES			
.03	MATERIAL AND SUPPLIES, <u>Blotch</u>	12.31	12.31	
.04	MATERIAL AND SUPPLIES, <u>Thread</u>	25.06	25.06	
.05	MATERIAL AND SUPPLIES MISCELLANEOUS			
.06	REPAIRS AND PRESERVATION OF PROPERTY			
.07	TRAVELING EXPENSES, INCLUDING PER DIEM			
.08	EXPENSES NOT OTHERWISE CLASSIFIED			
	GROSS TOTAL	82.37	82.37	
.09	TRANSFERS (CREDIT)			
	NET TOTAL	82.37	82.37	

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 147.

EXHIBIT 148.

NO. 12 COST L
 FEATURE Industrial & Domestic Science

NO. 13 COST LE
 FEATURE Operation of Laundry

	OPERATING EXPENSES	JULY		AUG
		TOTAL THIS MONTH	TOTAL TO DATE	TOTAL THIS MONTH
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	200-		
			200-	
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES			
.03	MATERIAL AND SUPPLIES, Fuel & Light	5476		
			5476	
.04	MATERIAL AND SUPPLIES, Foodstuffs	2411		
			2411	
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	1998		
			1998	
.06	REPAIRS AND PRESERVATION OF PROPERTY			
.07	TRAVELING EXPENSES, INCLUDING PER DIEM			
.08	EXPENSES NOT OTHERWISE CLASSIFIED			
	GROSS TOTAL	29885	29885	
.09	TRANSFERS (CREDIT)			
	NET TOTAL	29885	29885	

	OPERATING EXPENSES	JULY		AUGU
		TOTAL THIS MONTH	TOTAL TO DATE	TOTAL THIS MONTH
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	45-		
			45-	
.02	SALARIES AND WADEE, IRREGULAR EMPLOYEES			
.03	MATERIAL AND SUPPLIES, Soap & Starch	745		
			745	
.04	MATERIAL AND SUPPLIES, Fuel & Light	898		
			898	
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	2473		
			2473	
.06	REPAIRS AND PRESERVATION OF PROPERTY			
.07	TRAVELING EXPENSES, INCLUDING PER DIEM			
.08	EXPENSES NOT OTHERWISE CLASSIFIED			
	GROSS TOTAL	8616	8616	
.09	TRANSFERS (CREDIT)	8640		
	NET TOTAL	200	200	

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS	2540	
			2540
	TOTAL	2540	2540

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 149.

EXHIBIT 150.

NO. 14 COST

FEATURE Operation of Carpenter Shop

NO. 15 COST

FEATURE Operation of Stable

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	150.	150.
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, <u>Lumber</u>	8262	8262
.04	MATERIAL AND SUPPLIES, <u>Fuel & Light</u>	432	432
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	23694	23694
.09	TRANSFERS (CREDIT)	2250	2250
	NET TOTAL	21444	21444

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS	2875 or (25)	2800
	TOTAL	2800	2800

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	45-	45-
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES	42-	42-
.03	MATERIAL AND SUPPLIES, <u>Forage</u>	9234	9234
.04	MATERIAL AND SUPPLIES, <u>Straw</u>		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	2028	2028
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	19962	19962
.09	TRANSFERS (CREDIT)	10850	10850
	NET TOTAL	9112	9112

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 151.

EXHIBIT 152.

NO. 16 COST
 FEATURE Operation of Blacksmith Shop

NO. 17 COST
 FEATURE Operation of Automobile

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAAGES, REGULAR EMPLOYEES	145-	145-
.02	SALARIES AND WAAGES, IRREGULAR EMPLOYEES	10	10-
.03	MATERIAL AND SUPPLIES, <i>Coal</i>	177 ¹²	177 ¹²
.04	MATERIAL AND SUPPLIES, <i>Iron & Steel</i>	702	702
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	339 ¹⁴	339 ¹⁴
.09	TRANSFERS (CREDIT)	23-	23
	NET TOTAL	316 ¹⁴	316 ¹⁴

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAAGES, REGULAR EMPLOYEES		
.02	SALARIES AND WAAGES, IRREGULAR EMPLOYEES	18 ⁰⁰	18
.03	MATERIAL AND SUPPLIES, <i>Gasoline</i>	27 ⁵⁹	27 ⁵⁹
.04	MATERIAL AND SUPPLIES, <i>Tires</i>		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	47 ⁵⁹	47 ⁵⁹
.09	TRANSFERS (CREDIT)		
	NET TOTAL	47 ⁵⁹	47 ⁵⁹

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS	19 ⁵⁵	19 ⁵⁵
	TOTAL	19 ⁵⁵	19 ⁵⁵

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 153.

EXHIBIT 154.

		JULY	
OPERATING EXPENSES		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	120-	120
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, Seeds	5616	5616
.04	MATERIAL AND SUPPLIES, Fertilizer		
.05	MATERIAL AND SUPPLIES, MISCELLANEDUS	2673	2673
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED	150	150
GROSS TOTAL		20439	20439
.09	TRANSFERS (CREDIT)	2345	2345
NET TOTAL		18094	18094
OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS	1860	1860
.17	MISCELLANEOUS		
TOTAL		1860	1860

		JULY	
OPERATING EXPENSES		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	262-	26200
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES	31-	31-
.03	MATERIAL AND SUPPLIES, Medical Supplies	950	950
.04	MATERIAL AND SUPPLIES, Fuel & Light	2322	2322
.05	MATERIAL AND SUPPLIES, MISCELLANEDUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
GROSS TOTAL		32572	32572
.09	TRANSFERS (CREDIT)		
NET TOTAL		32572	32572
OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
TOTAL			

NO. 18

COST

FEATURE Operation of Farms & Gardens

NO. 19

COST

FEATURE Health & Sanitation

EXHIBIT 155.

EXHIBIT 156.

NO. 20

COST

FEATURE Operation of Hospitals

NO. 21

COST

FEATURE Conservation of Forests

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES		
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES	62-	62-
.03	MATERIAL AND SUPPLIES, Fuel & Light	2781	2781
.04	MATERIAL AND SUPPLIES, Medical Supplies	5702	5702
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	4680 864 875	6419
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED	15-	15-
	GROSS TOTAL	22602	22602
.09	TRANSFERS (CREDIT)		
	NET TOTAL	22602	22602

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	260	260-
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES	160	160-
.03	MATERIAL AND SUPPLIES,		
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	420-	420-
.09	TRANSFERS (CREDIT)		
	NET TOTAL	420-	420-

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 157.

EXHIBIT 158.

NO. 22 COST
 FEATURE Encouragement of Industry among In

NO. 23 COST
 FEATURE Allotment Work

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	505-	505-
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES,		
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM	1605	1605
.08	EXPENSES NOT OTHERWISE CLASSIFIED	13250 405-	53750
	GROSS TOTAL	105855	105855
.09	TRANSFERS (CREDIT)		
	NET TOTAL	105855	105855

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	550-	550-
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, <u>Draftsmen's Suppl</u>		
.04	MATERIAL AND SUPPLIES, <u>Fuel Light</u>	3186	3186
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM	475 475 11725 or (10)	12665
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	70851	70851
.09	TRANSFERS (CREDIT)		
	NET TOTAL	70851	70851

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 159.

EXHIBIT 160.

NO. 24 COST

FEATURE Operation of Telephone Line

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WADES, REGULAR EMPLOYEES	25-	
			25-
.02	SALARIES AND WADES, IRREGULAR EMPLOYEE	25	
			25-
.03	MATERIAL AND SUPPLIES, Poles		
.04	MATERIAL AND SUPPLIES, Wire	3218	
			3218
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	8218	8218
.09	TRANSFERS (CREDIT)		
	NET TOTAL	8218	8218

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRDDUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

NO. 25 COST

FEATURE Repairs & Maint. Roads

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WADES, REGULAR EMPLOYEES		
.02	SALARIES AND WADES, IRREGULAR EMPLOYEES	1262-	
			1262-
.03	MATERIAL AND SUPPLIES,		
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	22680	
			22680
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	148880	148880
.09	TRANSFERS (CREDIT)		
	NET TOTAL	148880	148880

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 161.

EXHIBIT 162.

No. <u>26</u>		COST	
FEATURE <u>Construction of Roads & Trails</u>			
	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.51	SALARIES AND WAGES, REGULAR EMPLOYEES	85-	85-
.53	SALARIES AND WAGES, IRREGULAR EMPLOYEES	53042	53042
.03	MATERIAL AND SUPPLIES, <u>Dynamite & Powder</u>		
.04	MATERIAL AND SUPPLIES, <u>Cement</u>		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	9569	9569
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED	91-	91-
	GROSS TOTAL	80211	80211
.09	TRANSFERS (CREDIT)	60875	60875
	NET TOTAL	19336	19336
OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

No. <u>27</u>		COST	
FEATURE <u>Construction of Telephone Lines</u>			
	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	131-	131-
.52	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, <u>Poles</u>	4536	4536
.04	MATERIAL AND SUPPLIES, <u>Wire</u>		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	5886	5886
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	23522	23522
.09	TRANSFERS (CREDIT)		
	NET TOTAL	23522	23522
OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 163.

EXHIBIT 164.

NO. <u>28</u>		COST	
FEATURE <u>Constn of Water Works System</u>			
OPERATING EXPENSES	JULY		
	TOTAL THIS MONTH	TOTAL TO DATE	
.01 SALARIES AND WAGES, REGULAR EMPLOYEES			
.02 SALARIES AND WAGES, IRREGULAR EMPLOYEES	500-		
.03 MATERIAL AND SUPPLIES, <u>Cement</u>		500-	
.04 MATERIAL AND SUPPLIES, <u>Piping & Round Steel</u>	437 94	437 94	
.05 MATERIAL AND SUPPLIES, MISCELLANEOUS	21 49	21 49	
.06 REPAIRS AND PRESERVATION OF PROPERTY			
.07 TRAVELING EXPENSES, INCLUDING PER DIEM			
.08 EXPENSES NOT OTHERWISE CLASSIFIED			
GROSS TOTAL	959 43	959 43	
.09 TRANSFERS (CREDIT)			
NET TOTAL	959 43	959 43	
OPERATING INCOME			
.10 RENTAL OF BUILDINGS			
.11 WATER RENTALS			
.12 HEIRSHIP FEES			
.13 TUITION FEES			
.14 SCHOOL PRODUCTS			
.15 ADVERTISING FEES			
.16 FARM PRODUCTS			
.17 MISCELLANEOUS			
TOTAL			

NO. <u>29</u>		COST	
FEATURE <u>Construction of Buildings</u>			
OPERATING EXPENSES	JULY		
	TOTAL THIS MONTH	TOTAL TO DATE	
.01 SALARIES AND WAGES, REGULAR EMPLOYEES			
.02 SALARIES AND WAGES, IRREGULAR EMPLOYEES	716-		
.03 MATERIAL AND SUPPLIES, <u>Lumber</u>	289 12	716-	289 12
.04 MATERIAL AND SUPPLIES			
.05 MATERIAL AND SUPPLIES, MISCELLANEOUS	1512		1512
.06 REPAIRS AND PRESERVATION OF PROPERTY			
.07 TRAVELING EXPENSES, INCLUDING PER DIEM			
.08 EXPENSES NOT OTHERWISE CLASSIFIED			
GROSS TOTAL	1020 24	1020 24	
.09 TRANSFERS (CREDIT)			
NET TOTAL	1020 24	1020 24	
OPERATING INCOME			
.10 RENTAL OF BUILDINGS			
.11 WATER RENTALS			
.12 HEIRSHIP FEES			
.13 TUITION FEES			
.14 SCHOOL PRODUCTS			
.15 ADVERTISING FEES			
.16 FARM PRODUCTS			
.17 MISCELLANEOUS			
TOTAL			

EXHIBIT 165.

EXHIBIT 166.

NO. 30 COST

FEATURE Indirect Supplies Cost

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WADES, REGULAR EMPLOYEES	70-	
.05	SALARIES AND WADES, IRREGULAR EMPLOYEES	7342	70-
.03	MATERIAL AND SUPPLIES,		7342
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIFR, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM	C. (105)	
.08	EXPENSES NOT OTHERWISE CLASSIFIED	4520 79632 263 80-	C. (105)
	GROSS TOTAL	99664	85429 99664
.08	TRANSFERS (CREDIT)	99664	
	NET TOTAL	-----	99664 -----

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

NO. 31 COST

FEATURE Determining Heirs of Deceased Ind

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WADES, REGULAR EMPLOYEES	180-	
.02	SALARIES AND WADES, IRREGULAR EMPLOYEES		180-
.03	MATERIAL AND SUPPLIES,		
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	180-	180
.08	TRANSFERS (CREDIT)		
	NET TOTAL	180-	180

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	HEIRSHIP FEES	30	3000
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL	3000	3000

EXHIBIT 167.

EXHIBIT 168.

NO. <u>32</u>		COST	
FEATURE <u>Operation of Dairy Farm</u>			
	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES		
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES	87-	87-
.03	MATERIAL AND SUPPLIES, <u>Storage</u>	3330	
.03	MATERIAL AND SUPPLIES, <u>Straw</u>	4363	7693
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	1728	1728
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED	3	
	GROSS TOTAL	18421	18421
.09	TRANSFERS (CREDIT)	174-	174-
	NET TOTAL	1021	1021
OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS	2617	2617
.17	MISCELLANEOUS		
	TOTAL	2617	2617

NO. <u>33</u>		COST	
FEATURE <u>General Expense - Schools</u>			
	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	408	
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		408-
.03	MATERIAL AND SUPPLIES		
.04	MATERIAL AND SUPPLIES		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS		
.06	REPAIRS AND PRESERVATION OF PROPERTY	8-	
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	416-	416-
.09	TRANSFERS (CREDIT)		
	NET TOTAL	416-	416-
OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 169.

EXHIBIT 170.

NO. 34

FEATURE Operation of Butcher Shop COST

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	60.	60.00
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES,		
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	2635	2635
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	8635	8635
.09	TRANSFERS (CREDIT)		
	NET TOTAL	8635	8635

NO. 35

FEATURE Allowances to Individual Indians COST

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES		
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, Foodstuffs	1387.90	1387.90
.04	MATERIAL AND SUPPLIES, Dry goods & Clothing	1800.-	1388.60
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	119.93	119.93
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED	6.50	6.50
	GROSS TOTAL	1515.23	1515.23
.09	TRANSFERS (CREDIT)		
	NET TOTAL	1515.23	1515.23

OPERATING INCOME

.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

OPERATING INCOME

.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 171.

EXHIBIT 172.

NO. 36
 FEATURE Operation of Power Plant COST

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	150	150-
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES		
.03	MATERIAL AND SUPPLIES, Fuel & Light		
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	1793	1793
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	16793	16793
.09	TRANSFERS (CREDIT)		
	NET TOTAL	16793	16793

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

NO. 37
 FEATURE Sundry Job Work COST

	OPERATING EXPENSES	JULY	
		TOTAL THIS MONTH	TOTAL TO DATE
.01	SALARIES AND WAGES, REGULAR EMPLOYEES		
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES	25080	25080
.03	MATERIAL AND SUPPLIES,		
.04	MATERIAL AND SUPPLIES,		
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	4266	4266
.06	REPAIRS AND PRESERVATION OF PROPERTY		
.07	TRAVELING EXPENSES, INCLUDING PER DIEM		
.08	EXPENSES NOT OTHERWISE CLASSIFIED		
	GROSS TOTAL	29346	29346
.09	TRANSFERS (CREDIT)	33-	33-
	NET TOTAL	26046	26046

OPERATING INCOME			
.10	RENTAL OF BUILDINGS		
.11	WATER RENTALS		
.12	MEMBERSHIP FEES		
.13	TUITION FEES		
.14	SCHOOL PRODUCTS		
.15	ADVERTISING FEES		
.16	FARM PRODUCTS		
.17	MISCELLANEOUS		
	TOTAL		

EXHIBIT 173.

RECAPITULATION OF REGISTERS

UNIT, Western Agency

MONTH July 1917

RE-CAP NO.	NAME OF ACCOUNT	TRANSACTIONS THIS MONTH		BALANCES FORMER MONTH		BALANCES TO DATE	
		DEBIT (A)	CREDIT (B)	DEBIT (C)	CREDIT (D)	DEBIT (E)	CREDIT (F)
1	U. S. UNAPPRAISED PUBLIC DOMAIN			1-		1-	
2	U. S. LAND AND IMPROVEMENTS	125 - 60275			28600		2932375
2	U. S. BUILDINGS AND PLANT	655 - 11	575 -	13500		13630 -	
4	U. S. EQUIPMENT	34 - 11 190 - 120255 200 - 1250	274 -	1314755		1456260	
5	U. S. LIVE STOCK	500 - 4 8 11 12	1100 - 150 - 750 - 200 -	37400 -		35960 -	
8	STORES	3 1300 - 11 7 700 - 5	13815 1465 -				
7	FREIGHT AND HANDLING	12 99664 5	35720	2382726		2031411	
8	LOCAL PRODUCTS	10 150 - 5 3 2030 - 11	159 - 200 -	1882 -		232144	
9	ACCOUNTS RECEIVABLE	11 1047379 8	1360643	87050		269150	
10	UNAPPRAISED TRIBAL DOMAIN			346601		303337	
11	TRIBAL LAND AND IMPROVEMENTS			12100 -		12100 -	
12	TRIBAL BUILDINGS AND PLANT			7250 -		7250 -	
13	TRIBAL EQUIPMENT			3805 -		3805 -	
14	TRIBAL LIVE STOCK	3 458159 12 7	1700 - 17421	19500 -		2270538	
15	SALARIES AND WAGER PAYABLE	7 1210495 1	1119330		109165	180 -	
16	FREIGHT AND TRANSPORTATION PAYABLE	7 8850 2	10285		79 -	9335	
17	LAUNDRY ACCOUNTS PAYABLE	7 914804 3	1033693		9816	131705	
18	COLLECTION VOUCHERS	8 1404730				1404730	
19	DISBURSEMENT VOUCHERS		7 3780706			3780706	
20	TRANSFER VOUCHERS ISSUED	9 1463 -				1463 -	
21	TRANSFER VOUCHERS RECEIVED		9 1480 -			1480 -	
22	OPERATING EXPENSE	1 1119330 11 2 12885 7 3 142834 9 5 377765 10 7 275 12 9 50 - 10 27535 12 1400	480 57 33 104600 99664			1618573	
23	OPERATING INCOME	8 25 11 8	16277 250			16522	
24	OTHER INCOME	8 2 - 11 8	895397 89042			934249	
25	CONTINGENCIES AND LOSSES	11 795 -				795 -	
26	PER CAPITA, PRO RATA, AND OTHER PAYMENTS TO INDIANS	7 1667550				1667550	
27	PRIOR YEAR EXPENSE						
28	PRIOR YEAR INCOME						
29	SURPLUS						
TOTALS		9630860	9630860	16525032	16525032	21436668	21436668

Prepared by: F. C. Brewell

Approved: Chris Thomas

EXHIBIT 174.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE
COMPARATIVE BALANCE SHEET

Unit: Western Agency

Dated July 31, 1917

Item	Balances July 31, 1917	Balances June 30, 1917	Increase (+) or Decrease (-)
FIXED ASSETS			
U. S. Unappraised Public Domain	\$ 1.00	\$ 1.00	
U. S. Land and Improvements	29323.75	28600.00	+ 723.75
U. S. Buildings and Plant	13630.00	13500.00	+ 130.00
U. S. Equipment	14563.60	13147.55	+1416.05
U. S. Live Stock	35960.00	37600.00	-1640.00
Total U. S. Fixed Assets	93478.35	92848.55	+ 629.80
Unappraised Tribal Domain	1.00	1.00	
Tribal Land and Improvement	12100.00	12100.00	
Tribal Buildings and Plant	7250.00	7250.00	
Tribal Equipment	3805.00	3805.00	
Tribal Live Stock	22705.38	19500.00	+3205.38
Total Tribal Fixed Assets	45861.38	42656.00	+3205.38
Total U.S. & Tribal Fixed Assets	\$139339.73	\$135504.55	+3835.18
CURRENT ASSETS			
Stores	\$ 20314.11	\$ 23527.26	-3213.15
Freight and Handling	2521.44	1882.00	+ 639.44
Local Products	2691.50	870.50	+1821.00
Accounts Receivable	333.37	3466.01	-3132.64
Total Current Assets	25860.42	29745.77	-3885.35
Total All Assets	\$165200.15	\$165250.32	- 50.17
CURRENT LIABILITIES			
Salaries and Wages Payable	\$ 180.00	\$ 1091.65	- 911.65
Freight & Transportation Payable	93.35	79.00	+ 14.35
Sundry Accounts Payable	1317.05	98.16	+1218.89
Total All Liabilities	\$ 1590.40	\$ 1268.81	+ 321.59
SURPLUS	\$163609.75	\$163981.51	- 371.76

Prepared by

J. G. Creswell
(Bookkeeper)

Approved:

Chas. Thomas
(Superintendent)

EXHIBIT 175.

DEPARTMENT OF THE INTERIOR—UNITED STATES INDIAN SERVICE.

Operation statement for Western Agency, month of July, 1917.

Property and services received from the United States by payment of obligations of this unit.....	\$37,807.06	Gross operating costs (brought forward) ...	\$18,261.97
Property and services of the unit converted into cash and deposited to the credit of the United States or its collecting officers.....	14,047.30	Deduct returns from operation:	
Net property and services received from United States.....	\$23,759.76	Cost of services rendered for other branches of the unit and included in costs thereof.....	\$308.35
Property and services received from other units.....	1,480.00	Cost of fixed assets and stores acquired as a result of operation.....	1,767.89
Property and services furnished to other units.....	1,463.00	Total returns from operation.....	2,076.24
Net property and services received by transfer from other units.....	17.00	Operating expense.....	16,185.73
Net total value of property and services received by this unit.....	23,776.76	Deduct operating income:	
Net cost of service during this month as shown below.....	24,148.52	Heirship fees.....	30.00
Net reduction in property of this unit.....	371.76	Advertising fees.....	2.50
Operating costs:		Farm products.....	44.77
Salaries and wages of regular employees.....	6,973.66	Miscellaneous.....	87.95
Salaries and wages of irregular employees.....	4,219.64	Total operating income.....	165.22
Materials and supplies used.....	5,225.10	Net operating expense.....	16,020.51
Repairs and preservation of property..	16.75	Add extraordinary charges:	
Traveling expenses (including per diem).....	210.65	Contingencies and losses.....	795.00
Expenses not otherwise classified.....	1,616.17	Per capita payments.....	16,675.50
Gross operating costs.....	18,261.97	Total extraordinary charges.....	17,470.50
		Total operating expense and extraordinary charges.....	33,491.01
		Deduct extraordinary income:	
		Fines.....	37.50
		Trespass fees.....	160.00
		Sale of unappraised timber.....	8,698.00
		Profit on sales of appraised assets.....	106.37
		Miscellaneous.....	340.62
		Total extraordinary income.....	9,342.49
		Net cost of service (as stated above).....	24,148.52

Prepared by:

F. C. CRESWELL,
Bookkeeper.

Approved:

CHAS. THOMAS,
Superintendent.

EXHIBIT 176.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICESTATEMENT OF GROSS OPERATING COSTS, RETURNS FROM OPERATION,
AND NET OPERATING EXPENSE.

Unit: Western Agency.

Month of July, 1917.

F E A T U R E (NAME OF ACCOUNT)	Gross Operating Costs	Returns from Operation		Operating Expense	Operating Income	Net Operating Expense
		Services rendered for other branches of the unit and included in costs thereof	Yielded Property and supplies acquired by Production at Unit			
GENERAL ADMINISTRATION:						
Operation of Administration Buildings	\$408.94			\$408.94		\$408.94
Upkeep of Grounds	150.19			150.19		150.19
Emoluments to Employees Other Than Cash	112.10			112.10		112.10
Operation of Employees' Quarters	120.21			120.21		120.21
Allotment Work	708.51			708.51		708.51
Repairs and Maintenance of Roads	1,488.80			1,488.80		1,488.80
Determining Heirs of Deceased Indians	180.00			180.00	\$30.00	150.00
General Expense	1,138.16			1,138.16	2.50	1,135.66
Indirect Cost of Supplies	996.64		\$996.64			
Totals ..	5,303.55		996.64	4,306.91	32.50	4,274.41
EDUCATION:						
School Room Expense	392.06			392.06		392.06
Operation of Dormitory	234.56			234.56		234.56
Operation of Day Schools	1,988.11			1,988.11		1,988.11
Operation of Dining Room and Kitchen	763.52			763.52	15.00	748.52
Operation of Sewing Room	82.37			82.37		82.37
Industrial and Domestic Science	298.85			298.85	25.40	273.45
General Expense -- Schools	416.00			416.00		416.00
Totals ..	4,175.47			4,175.47	40.40	4,135.07
HEALTH AND SANITATION:						
Health and Sanitation -- General	325.72			325.72		325.72
Operation of Hospitals	226.02			226.02		226.02
Totals ..	551.74			551.74		551.74
LAW AND ORDER:						
Police and Courts	292.66			292.66		292.66
ENCOURAGEMENT OF AGRICULTURE:						
Operation of Farms and Gardens	204.39	\$23.45		150.94	18.60	162.34
Operation of Dairy Farm	184.21	24.00	150.00	10.21	26.17	(15.96)
Encouragement of Industries among Indians	1,058.55			1,058.55		1,058.55
Totals ..	1,447.15	47.45	150.00	1,249.70	44.77	1,204.93
CONSERVATION OF NATURAL RESOURCES:						
Conservation of Forests	420.00			420.00		420.00
CONTRIBUTIONS AND GRATUITIES:						
Allowances to Individual Indians	1,515.03			1,515.03		1,515.03
COMMERCIAL ACTIVITIES:						
Operation of Laundry	86.16	86.40		(.24)		(.24)
Operation of Carpenter Shop	236.94	10.00	12.50	214.44	28.00	186.44
Operation of Stables	199.62	108.50		91.12		91.12
Operation of Blacksmith Shop	339.14	23.00		316.14	19.55	296.59
Operation of Automobile	47.59			47.59		47.59
Operation of Telephone Lines	82.18			82.18		82.18
Operation of Butcher Shop	86.35			86.35		86.35
Operation of Power Plant	167.93			167.93		167.93
Totals ..	1,245.91	227.90	12.50	1,005.51	47.55	958.96
CONSTRUCTION WORK:						
Construction of Roads and Trails	802.11		608.75	193.36		193.36
Construction of Telephone Lines	235.22			235.22		235.22
Construction of Water Works System	959.43			959.43		959.43
Construction of Buildings	1,020.24			1,020.24		1,020.24
Sundry Job Work	293.46	33.00		260.46		260.46
Totals ..	3,310.46	33.00	608.75	2,668.71		2,668.71
Grand Totals ..	18,261.97*	308.35*	1,767.89*	16,185.73*	165.22*	16,020.51*

* See accompanying Analysis of Operating Costs (Exhibit 176).

Prepared by:

H. C. Russell
(Bookkeeper)

Approved:

John Thomas
(Superintendent)

EXHIBIT 176a.

DEPARTMENT OF THE INTERIOR
 UNITED STATES INDIAN SERVICE
 ANALYSIS OF GROSS OPERATING COSTS.

Unit: Western Agency.

Month of July, 1917.

FEATURE (NAME OF ACCOUNT)	Gross Operating Costs	ANALYSIS OF GROSS OPERATING COSTS					
		Salaries and Wages of Regu- lar Employees	Salaries and Wages of Irreg- ular Employees	Materials and Supplies Used	Repairs and Preservation of Property	Traveling Expenses	Expenses Not Otherwise Classified
GENERAL ADMINISTRATION:							
Operation of Administration Buildings	\$408.94		\$322.00	\$86.94			
Upkeep of Grounds	150.19	\$55.00	30.00	59.19			\$6.00
Emoluments to Employee Other Than Cash	112.10			112.10			
Operation of Employee Quarters	120.21			120.21			
Allotment Work	708.51	550.00		31.86		\$126.65	
Repairs and Maintenance of Roads	1,488.80		1,262.00	226.80			
Determining Heirs of Deceased Indians	180.00	180.00					
General Expenses	1,138.16	935.00	100.00	65.61	\$8.75	26.40	2.40
Indirect Cost of Supplies	976.64	70.00	73.42			(1.05)	854.27
Totals..	5,303.55	1,790.00	1,787.42	702.71	8.75	152.00	862.67
EDUCATION:							
School Room Expenses	392.06	250.00		112.06			30.00
Operation of Dormitory	234.56	80.00		121.56			33.00
Operation of Day Schools	1,988.11	825.00		120.51		42.60	
Operation of Dining Room and Kitchen	763.52	100.00		627.52			36.00
Operation of Sewing Room	82.37	45.00		37.37			
Industrial and Domestic Science	298.85	200.00		98.85			
General Expense -- Schools	416.00	408.00			8.00		
Totals..	4,175.47	2,908.00		1,117.87	8.00	42.60	99.00
HEALTH AND SANITATION:							
Health and Sanitation -- General	325.72	262.00	31.00	32.72			
Operation of Hospitals	226.02		62.00	149.02			15.00
Totals..	551.74	262.00	93.00	181.74			15.00
LAW AND ORDER:							
Police and Courts	292.66	292.66					
ENCOURAGEMENT OF AGRICULTURE:							
Operation of Farms and Gardens	204.39	120.00		82.89			1.50
Operation of Dairy Farm	184.21		87.00	94.21			3.00
Encouragement of Industries among Indians	1,058.55	505.00				16.05	537.50
Totals..	1,447.15	625.00	87.00	177.10		16.05	542.00
CONSERVATION OF NATURAL RESOURCES:							
Conservation of Forests	420.00	260.00	160.00				
CONTRIBUTIONS AND GRATUITIES:							
Allowances to Individual Indians	1,515.03			1,508.53			6.50
COMMERCIAL ACTIVITIES:							
Operation of Laundry	86.16	45.00		41.16			
Operation of Carpenter Shop	236.94	150.00		86.94			
Operation of Stables	199.62	45.00	42.00	112.62			
Operation of Blacksmith Shop	339.14	145.00	10.00	184.14			
Operation of Automobile	47.59		48.00	29.59			
Operation of Telephone Lines	82.18	25.00	25.00	32.18			
Operation of Butcher Shop	86.35	60.00		26.35			
Operation of Power Plant	167.93	150.00		17.93			
Totals..	1,245.91	620.00	95.00	530.91			
CONSTRUCTION WORK:							
Construction of Roads and Trails	802.11	85.00	530.42	95.69			91.00
Construction of Telephone Lines	235.22	131.00		104.22			
Construction of Water Works System	959.43		500.00	459.43			
Construction of Buildings	1,020.24		716.00	304.24			
Sundry Job Work	291.46		250.80	42.66			
Totals..	3,310.46	216.00	1,997.22	1,006.24			91.00
Grand Totals*..	18,261.97	6,973.66	4,219.64	5,225.10	16.75	210.65	1,616.17

* See accompanying Statement of Expense and Income (Exhibit 175).

Prepared by:

J. B. Creswell
 (Bookkeeper)

Approved:

Chris Thomas
 (Superintendent)

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

ANALYSIS OF OUTLAYS

Unit: Western Agency.

Month of July, 1917.

Classification	Total Acquisitions	Purchased	Issued from Stock	Received by Transfer	Produced at Unit
United States Land and Improvements	\$723.75	\$115.00			\$608.75
United States Buildings and Plant	655.00	655.00		\$200.00	12.50
United States Equipment	1,630.05	214.00	\$1,203.55	500.00	
United States Live Stock	500.00			700.00	
Tribal Live Stock	4,405.38	4,405.38			
Stores (including Freight and Handling)	2,639.44	1,939.44			
Local Products	2,180.00	2,030.00			150.00
Totals	12,733.62	9,358.82	1,203.55	1,400.00	771.25

Classification	Total Disposition	Sold	Issued from Stock	Transferred out	Slaughtered	Lost, Destroyed, and Worn Out
United States Buildings and Plant	\$525.00	\$214.00				\$325.00
United States Equipment	214.00	1,150.00		\$720.00	\$200.00	70.00
United States Live Stock	2,140.00				1,200.00	
Tribal Live Stock	1,200.00					
Stores (including Freight and Handling)	5,213.15	38.15	\$4,465.00	710.00		200.00
Local Products	359.00		159.00			
Totals	9,651.15	1,402.15	4,624.00	1,430.00	1,400.00	795.00

Net Outlays:

United States Land and Improvements	\$723.75
United States Buildings and Plant	130.00
United States Equipment	1,416.05
United States Live Stock	(1,640.00)
Tribal Live Stock	3,205.38
Stores (including Freight and Handling)	(2,573.71)
Local Products	1,821.00
Total	3,082.47

Prepared by:

J. B. Brewster
(Bookkeeper)

Approved:

Sam Jones
(Superintendent)

EXHIBIT 178.

DEPARTMENT OF THE INTERIOR
UNITED STATES INDIAN SERVICE

REPORT OF UNIT COSTS

UNIT Western Agency

FEATURE Dining Room NO. 10

AT Crownor, S. D.

MONTH, May

1918

PRODUCT					
DESCRIPTION	UNIT	QUANTITY		UNIT COSTS	
		THIS MONTH	TOTAL TO DATE	THIS MONTH	TOTAL TO DATE
Boarding pupils	Meals	7750	47830	17.35	17.82
OPERATING EXPENSES					
	CLASSIFICATION	AMOUNT		UNIT COST	
.01	SALARIES AND WAGES, REGULAR EMPLOYEES	\$ 120.00		Cents 1.55	
.02	SALARIES AND WAGES, IRREGULAR EMPLOYEES	60.00		.78	
.03	MATERIAL AND SUPPLIES, Food Stuffs	997.96		12.87	
.04	MATERIAL AND SUPPLIES, Fuel and Lights	16.42		.21	
.05	MATERIAL AND SUPPLIES, MISCELLANEOUS	90.00		1.16	
.06	REPAIRS AND PRESERVATION OF PROPERTY	34.50		.45	
.07	TRAVELING EXPENSES, INCLUDING PER DIEM				
.08	EXPENSES NOT OTHERWISE CLASSIFIED	25.75		.33	
	GROSS TOTAL	1344.63		17.35	
.09	TRANSFERS (CREDIT)				
	NET TOTAL	1344.63		17.35	

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